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Header 1

List View

## General Information

Contact

Default Values

Discount

Document Information

Clarification Request

Procurement Folder: 1813640

Procurement Type: Central Master Agreement

Vendor ID: VS0000037186



Legal Name: BRUBAKER &amp; ASSOCIATES INC

Alias/DBA:

Total Bid: \$234,000.00

Response Date: 11/05/2025



Response Time: 13:21

Responded By User ID: Brubaker2



First Name: Adrienne

Last Name: Follett

Email: afollett@consultbai.com

Phone: 636-898-6725

SO Doc Code: CRFQ

SO Dept: 0926

SO Doc ID: PSC2600000003

Published Date: 10/22/25

Close Date: 11/5/25

Close Time: 13:30

Status: Closed

Solicitation Description: Consultant for WV Public Service Commission

Total of Header Attachments: 1

Total of All Attachments: 1



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

State of West Virginia  
Solicitation Response

**Proc Folder:** 1813640  
**Solicitation Description:** Consultant for WV Public Service Commission  
**Proc Type:** Central Master Agreement

| Solicitation Closes | Solicitation Response        | Version |
|---------------------|------------------------------|---------|
| 2025-11-05 13:30    | SR 0926 ESR11032500000002902 | 1       |

**VENDOR**  
VS0000037186  
BRUBAKER & ASSOCIATES INC

**Solicitation Number:** CRFQ 0926 PSC2600000003  
**Total Bid:** 234000  
**Response Date:** 2025-11-05  
**Response Time:** 13:21:38  
**Comments:** No comments.

**FOR INFORMATION CONTACT THE BUYER**  
Larry D McDonnell  
304-558-2063  
larry.d.mcdonnell@wv.gov

|                    |              |             |
|--------------------|--------------|-------------|
| <b>Vendor</b>      |              |             |
| <b>Signature X</b> | <b>FEIN#</b> | <b>DATE</b> |

All offers subject to all terms and conditions contained in this solicitation

| Line | Comm Ln Desc            | Qty       | Unit Issue | Unit Price | Ln Total Or Contract Amount |
|------|-------------------------|-----------|------------|------------|-----------------------------|
| 1    | Consultant - Hourly Fee | 900.00000 | HOUR       | 260.000000 | 234000.00                   |

| Comm Code | Manufacturer | Specification | Model # |
|-----------|--------------|---------------|---------|
| 81101516  |              |               |         |

**Commodity Line Comments:** No comments.

**Extended Description:**

Provide hourly rate based on the estimated number of 900 work hours.  
See attached documentation for further details.

**DESIGNATED CONTACT:** Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

(Printed Name and Title) Brian C. Collins, Managing Principal

(Address) 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017

Phone No.: (636) 898-6725, Ext. 129 /

(Phone Number) / (Fax Number) Fax No.: (636) 898-6726

(email address) bcollins@consultbai.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; that I am authorized by the Vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on Vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

Brubaker & Associates, Inc.

(Company)

(Signature of Authorized Representative)

Brian C. Collins  
Brian C. Collins, Managing Principal

November 5, 2025

(Printed Name and Title of Authorized Representative) (Date)

Phone No.: (636) 898-2725, Ext. 129 / Fax No.: (636) 898-6726

(Phone Number) (Fax Number)

bcollins@consultbai.com

(Email Address)

## **OVERVIEW OF BAI'S OPERATIONS**

Brubaker & Associates, Inc. ("BAI") is a Subchapter S corporation, incorporated in the State of Missouri. Its shareholders are its three Managing Principals,<sup>1</sup> who provide project oversight, and perform consulting and administrative functions. Our Consulting Staff consists of Senior Principals, Principals, Associates, Senior Consultants, Consultants, and Associate Consultants. Supporting the Consulting Staff are the Analyst and Administrative/Clerical Staffs. The Analyst Staff performs research, computations, modeling, and other technical assistance on projects, while the Administrative/Clerical Staff provides administrative support.

We maintain a current employee profile for all of our consultants. Our *Corporate Profile* can be accessed by visiting our website at [www.consultbai.com](http://www.consultbai.com) (which includes a biography for each member of the Consulting Staff).

Our Consulting Staff is highly qualified and has extensive experience in all areas of utility regulation, especially in the areas of class cost of service allocation studies, rate design, demand response, revenue requirement including Return on Equity and capital structure analysis, special studies and surveys, utility procurement, and special projects/reports. Members of the Consulting Staff have a variety of educational backgrounds, with advanced degrees or commensurate experience. We currently employ 19 consultants who possess a wide range of industry expertise and over 350 years of utility regulatory experience.

The Analyst Staff is highly proficient technically and is accustomed to utilizing state-of-the-art computer hardware and software for data analysis, cost and load analysis, economic and mathematical modeling and graphics.

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<sup>1</sup>Michael P. Gorman (President), Brian C. Collins (Secretary/Treasurer), and James R. Dauphinais (Secretary/Treasurer).

The Administrative/Clerical Staff assists the Consulting and Analyst Staffs, and conducts our administrative functions, including word processing, reproduction, and regulatory information management.

We also have a full-time Information Technology Manager on staff to support communications, computer hardware and software.

Given the size of our Consulting and Technical Support Staffs, we are fully qualified to address multiple projects simultaneously. Most of our Consulting Staff and all of our Technical Support Staff are located in our principal office in Chesterfield, Missouri. Given the central location of our Staff, we have hundreds of years of regulatory experience at our fingertips. The ability to access regulatory expertise in this manner allows us to address all issues in a very expeditious manner.

We are able to meet all reasonably imposed deadlines, even if projects are simultaneous. Our resources and experience give us the capacity to respond to short notices when necessary. We have never failed to meet a filing requirement or a key milestone for a utility rate case or other project. We meet our clients' needs with our Staff, and we will not rely on subcontractors for the project awarded in this Request for Quote.

Brian Collins will be the Managing Principal responsible for execution of this contract. Mr. Collins has over 30 years of regulatory/utility experience. He has extensive experience in every aspect of utility regulation.

BAI's Response to Section 4 – Mandatory Requirements – is the following section below. Also, included is **Attachments 1 and 2**. **Attachment 1** contains a current copy of all of BAI's employee profiles and current curriculum vitae. **Attachment 2** is a current listing of BAI's regulatory experience for the last three years.

BAI will not be able to advise the West Virginia Public Service Commission ("Commission") on rate design and class cost of service issues as this may present a conflict with our existing clients. In addition, as previously discussed, BAI would not be able to advise the Commission concerning Telecommunication, Solid Waste Facilities, and Motor Carrier issues.

**BAI'S RESPONSE TO  
SECTION 4 – MANDATORY REQUIREMENTS**

4. MANDATORY REQUIREMENTS:

- 4.1 Mandatory Contract Service Requirements and Deliverables: Contract Services must meet or exceed the mandatory requirements listed below.

4.1.1 Consultant services

- 4.1.1.1 Vendor will be required to evaluate complex case issues that must be processed by the Agency.

**Response to 4.1.1.1:**

Brubaker & Associates, Inc. ("BAI") is routinely involved in addressing complex issues in different regulatory matters. Currently, BAI is heavily involved in addressing the addition of large load customers (data centers) to a utility's system and what consumer protections are needed for existing captive customers.

- 4.1.1.2 Vendor must have knowledge of Agency policies, rules and regulations as well as history for all utility cases processed by the Agency. Cases may include gas, electric, water, sewer, telephone and motor carrier utilities.

**Response to 4.1.1.2:**

BAI has the available Consulting and Analyst Staff to obtain a working knowledge of the Commission policies, rules, regulations and case history processed by the Commission. In addition to obtaining that knowledge, BAI can offer its regulatory experience gained from working in almost every other state jurisdiction in the United States.

- 4.1.1.3 Vendor will be asked to prepare reports on internal auditing, process improvement and quality control activities as well as analyzing and preparing factual case summaries with respect to financial and economic impacts of cases pending before the Agency. Working knowledge of case history, going back as far as 25 years, will be required in order to be familiar with current and past cases, to cite policy and decisions on related issues in prior cases, and to efficiently check Agency precedents in those cases.

**Response to 4.1.1.3:**

With its vast amount of regulatory experience (350 years), BAI can rely on its experience to prepare reports on internal auditing, process improvements and quality control activities that affect the Commission. BAI has superior knowledge in preparing case summaries with respect to financial and economic impacts of cases. BAI routinely prepares case reconciliations for its clients in rate cases.

- 4.1.1.4 Vendor must have knowledge of theories, principles and practices in the area of assignment to provide expert consultation and policy recommendation to the Agency.

**Response to 4.1.1.4:**

BAI has extensive knowledge of the theories, principles and practices concerning regulatory matters. BAI has addressed virtually all regulatory principles with the experience of its senior consultants who possess in excess of 25 years of regulatory experience.

- 4.1.1.5 Vendor must be able to compare and contrast current recommendations on current issues to similar issues that have come before the Agency in the past.

**Response to 4.1.1.5:**

Given the vast amount of regulatory knowledge that BAI possesses, it can compare and contrast various regulatory parties' positions and advice the Commission of the different impacts of those positions. BAI can thoroughly explain different parties' positions and issues that would affect those issues.

- 4.1.1.6 Vendor must have a working knowledge of Agency Staff policy, and an understanding of historic policies and positions taken by Agency Staff and other parties in various cases or other forums.

**Response to 4.1.1.6:**

As discussed previously, BAI has a Consulting and Analyst Staff that can gain a thorough working knowledge of the Commission Staff's present and historic policies.

- 4.1.1.7 Vendor must have a working knowledge of issues pending or decided by FERC, the FCC, and regional regulatory groups, including PJM and OPSI that evaluate energy policy, regional electric market issues, regional transmission issues, wholesale electric and gas market issues, telecommunications policies and other utility issues that are of vital interest to West Virginia.

**Response to 4.1.1.7:**

BAI, through its work with other clients, stays abreast of issues pending before the Federal Energy Regulatory Commission (“FERC”). BAI also has a nationally recognized expert in regional regulatory groups, PJM and OPSI. We are keenly aware of issues affecting Regional Transmission Organizations (“RTOs”) regional electric markets, transmission issues, wholesale electric and gas market issues.

- 4.1.1.8 Vendor will be required to attend weekly Agency decision meetings and assist the Agency in reaching decisions on cases and advising on policy issues.

**Response to 4.1.1.8:**

We would be available for weekly meetings. Depending on the topic, we can arrange for the most qualified individual to be present to address any issues that the Commission faces. Expert availability could be affected by that individual’s other work assignments. However, if sufficient advance notice is provided, we are confident that the appropriate experts would be available to discuss issues of importance of the Commission.

- 4.1.1.9 Vendor must have an understanding and be prepared to discuss and advise the Agency in regard to telecommunications issues such as Enhanced 9-1-1 services, Telephone Relay Services in West Virginia, FCC policies, Federal Universal Service Fund and West Virginia’s Tel-Assistance program.

**Response to 4.1.1.9:**

BAI is not presently engaged in telecommunications issues with any of our clients.

- 4.1.1.10 Vendor must be prepared to discuss and advise the Agency in regard to Motor Carrier issues in cases pending before the Agency including cases related to rates and practices of Solid Waste Facilities and regulated Motor Carriers of goods and passengers.

**Response to 4.1.1.10:**

BAI does not have specific Motor Carrier or Solid Waste Facilities knowledge.

- 4.1.1.11 Reviewing certain cases before the Agency will require research into operational issues pertaining to proposed water and sewer projects and the WV Infrastructure & Jobs Development Council.

**Response to 4.1.1.11:**

BAI has extensive knowledge in water/sewer operational issues and infrastructure mechanisms. BAI would be qualified to discuss those issues with the Commission.

- 4.1.1.12 Vendor will keep accurate time records of hours worked on projects and will be compensated on an hourly basis for actual hours of performance on projects as requested by the Agency.

4.1.1.12.1 Vendor will submit to the Agency Procurement Officer a monthly statement, detailing the work performed and hours worked.

4.1.1.12.2 Actual hours worked will vary per week or month. Under no circumstances will Vendor's work hours be allowed or approved to exceed 40 hours per week. Payment will be made for the actual number of hours worked per month as shown on Vendor's monthly statement and weekly time sheets.

4.1.1.12.3 The intent of this contract is to secure the services of an expert consultant, and as such the consultant is not considered an employee of the Agency. The awarded Vendor will be responsible for all equipment necessary to perform consulting services as well as being responsible for the following but not limited to required taxes, operating costs, and required registration fees.

**Response to 4.1.1.12.3 thru 4.1.1.12.3:**

BAI maintains a monthly billing system that incorporates hourly billing statements with general work scope statements included. BAI understands that services provided to the Commission will not exceed 40 hours a week. BAI has all the equipment necessary to advise the Commission.



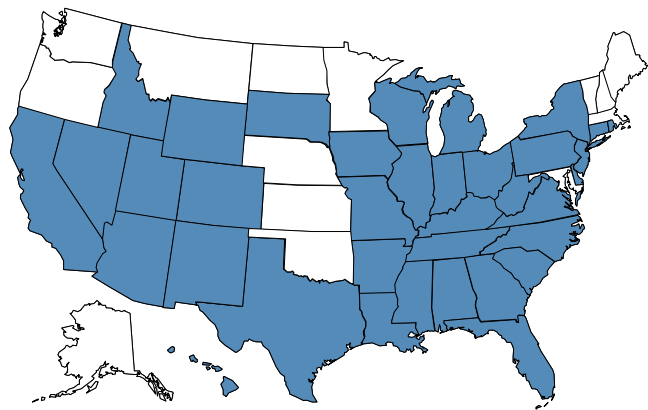
### Competitive Procurement

**Cost of Service/Rate Design**

## Financial

## Special Projects

## Project Work



- Federal Energy Regulatory Commission (FERC)
- Guam
- Iceland
- Italy

**Qualifications of Maurice Brubaker**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Maurice Brubaker. My business address is 16690 Swingley Ridge Road, Suite 140,  
3           Chesterfield, MO 63017.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am a consultant in utility rates and regulation and am associated with the firm of  
6           Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7    **Q     PLEASE    SUMMARIZE    YOUR    EDUCATIONAL    BACKGROUND    AND**  
8           **EXPERIENCE.**

9    A     I was graduated from the University of Missouri in 1965, with a Bachelor's Degree in  
10          Electrical Engineering. Subsequent to graduation I was employed by the Utilities  
11          Section of the Engineering and Technology Division of Esso Research and  
12          Engineering Corporation of Morristown, New Jersey, a subsidiary of Standard Oil of  
13          New Jersey.

14                In the Fall of 1965, I enrolled in the Graduate School of Business at  
15          Washington University in St. Louis, Missouri. I was graduated in June of 1967 with  
16          the Degree of Master of Business Administration. My major field was finance.

17                From March of 1966 until March of 1970, I was employed by Emerson Electric  
18          Company in St. Louis. During this time I pursued the Degree of Master of Science in  
19          Engineering at Washington University, which I received in June, 1970.

20                In March of 1970, I joined the firm of Drazen Associates, Inc., of St. Louis,  
21          Missouri. Since that time I have been engaged in the preparation of numerous  
22          studies relating to electric, gas, and water utilities. These studies have included

1 analyses of the cost to serve various types of customers, the design of rates for utility  
2 services, cost forecasts, cogeneration rates and determinations of rate base and  
3 operating income. I have also addressed utility resource planning principles and  
4 plans, reviewed capacity additions to determine whether or not they were used and  
5 useful, addressed demand-side management issues independently and as part of  
6 least cost planning, and have reviewed utility determinations of the need for capacity  
7 additions and/or purchased power to determine the consistency of such plans with  
8 least cost planning principles. I have also testified about the prudence of the actions  
9 undertaken by utilities to meet the needs of their customers in the wholesale power  
10 markets and have recommended disallowances of costs where such actions were  
11 deemed imprudent.

12 I have testified before the Federal Energy Regulatory Commission ("FERC"),  
13 various courts and legislatures, and the state regulatory commissions of Alabama,  
14 Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia,  
15 Guam, Hawaii, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Missouri,  
16 Nevada, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania,  
17 Rhode Island, South Carolina, South Dakota, Texas, Utah, Virginia, West Virginia,  
18 Wisconsin and Wyoming.

19 The firm of Drazen-Brubaker & Associates, Inc. was incorporated in 1972 and  
20 assumed the utility rate and economic consulting activities of Drazen Associates, Inc.,  
21 founded in 1937. In April, 1995 the firm of Brubaker & Associates, Inc. was formed. It  
22 includes most of the former DBA principals and staff. Our staff includes consultants  
23 with backgrounds in accounting, engineering, economics, finance, mathematics,  
24 computer science and business.

1 I served as President of BAI from 1995 until my retirement on December 31,  
2 2024.

3 Brubaker & Associates, Inc. and its predecessor firm have participated in over  
4 700 major utility rate and other cases and statewide generic investigations before  
5 utility regulatory commissions in 40 states, involving electric, gas, water, and steam  
6 rates and other issues. Cases in which the firm has been involved have included  
7 more than 80 of the 100 largest electric utilities and over 30 gas distribution  
8 companies and pipelines.

9 While the firm has always assisted its clients in negotiating contracts for utility  
10 services in the regulated environment, increasingly there are opportunities for certain  
11 customers to acquire power on a competitive basis from a supplier other than its  
12 traditional electric utility. The firm assists clients in identifying and evaluating  
13 purchased power options, conducts RFPs and negotiates with suppliers for the  
14 acquisition and delivery of supplies. We have prepared option studies and/or  
15 conducted RFPs for competitive acquisition of power supply for industrial and other  
16 end-use customers throughout the United States and in Canada, involving total needs  
17 in excess of 3,000 megawatts. The firm is also an associate member of the Electric  
18 Reliability Council of Texas.

19 In addition to our main office in St. Louis, the firm also has branch offices in  
20 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.



### *Areas of Expertise*

### Competitive Procurement

Alternative Energy Supply  
Options  
Available Transmission Capability  
Cogeneration  
Electric Retail Competition and  
Customer Choice  
Market Power Analysis  
Request for Proposals

### Cost of Service/Rate Design

- Ancillary Service Rates
- Cost of Service
- Cost Trackers and Riders
- Electric Fuel and Gas Cost
- Reviews and Rates
- Gas Transportation Rates and Policy
- Interruptible Rates
- Marginal Cost Analysis
- Purchase Power Contracts
- Prudence/Used and Useful Evaluations
- Rate Design and Tariff Analysis
- Resource Planning
- Transmission Planning and Operations
- Transmission Pricing and Access

## Financial

- Asset Valuation
- Fuel Cost Recovery
- Merger Evaluations
- Revenue Requirement Issues

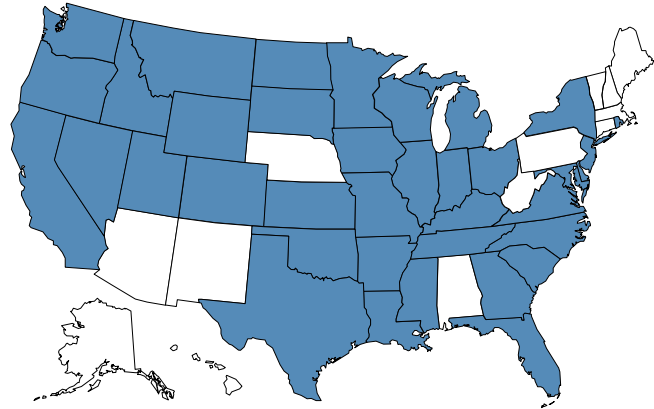
## Special Projects

- Economic Dispatch
- Generation Planning
- Load Flow Studies
- Transmission Line Routing

Mr. Collins is a Managing Principal at BAI. He received a Bachelor of Science Degree in Electrical Engineering from Southern Illinois University at Carbondale. He also earned a Master of Business Administration Degree from the University of Illinois at Springfield. He is a registered Engineer Intern in the state of Illinois.

Prior to joining BAI, Mr. Collins was a Planning Engineer at a Midwestern electric utility where he was involved in transmission, generation, and environmental projects. He also has utility regulatory experience through his employment with the Illinois Commerce Commission as an Economic Analyst in the Engineering Department of the Energy Division. At BAI, Mr. Collins has participated in numerous regulated and competitive electricity, natural gas, water and wastewater related issues.

## Project Work



### Other Project Work

- Alberta
- Federal Energy Regulatory Commission (FERC)
- Guam
- Manitoba
- Mexico
- Mid-America Interconnected Network (MAIN)  
Transmission Assessment Study Group
- Midcontinent Independent System Operator, Inc. (MISO)
- Nova Scotia

**Qualifications of Brian C. Collins**

1    **Q    PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A    Brian C. Collins. My business address is 16690 Swingley Ridge Road, Suite 140,  
3    Chesterfield, MO 63017.

4    **Q    WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?**

5    A    I am a consultant in the field of public utility regulation and a Managing Principal with  
6    the firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory  
7    consultants.

8    **Q    PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND WORK**  
9    **EXPERIENCE.**

10   A    I graduated from Southern Illinois University Carbondale with a Bachelor of Science  
11   degree in Electrical Engineering. I also graduated from the University of Illinois at  
12   Springfield with a Master of Business Administration degree. Prior to joining BAI, I  
13   was employed by the Illinois Commerce Commission and City Water Light & Power  
14   ("CWLP") in Springfield, Illinois.

15            My responsibilities at the Illinois Commerce Commission included the review  
16   of the prudence of utilities' fuel costs in fuel adjustment reconciliation cases before  
17   the Commission as well as the review of utilities' requests for certificates of public  
18   convenience and necessity for new electric transmission lines. My responsibilities at  
19   CWLP included generation and transmission system planning. While at CWLP, I  
20   completed several thermal and voltage studies in support of CWLP's operating and  
21   planning decisions. I also performed duties for CWLP's Operations Department,  
22   including calculating CWLP's monthly cost of production. I also determined CWLP's

1 allocation of wholesale purchased power costs to retail and wholesale customers for  
2 use in the monthly fuel adjustment.

3 In June 2001, I joined BAI as a Consultant. Since that time, I have  
4 participated in the analysis of various utility rate and other matters in several states  
5 and before the Federal Energy Regulatory Commission ("FERC"). I have filed or  
6 presented testimony before the Arkansas Public Service Commission, the California  
7 Public Utilities Commission, the Colorado Public Utilities Commission, the Delaware  
8 Public Service Commission, the Public Service Commission of the District of  
9 Columbia, the Florida Public Service Commission, the Georgia Public Service  
10 Commission, the Guam Public Utilities Commission, the Idaho Public Utilities  
11 Commission, the Illinois Commerce Commission, the Indiana Utility Regulatory  
12 Commission, the Kansas Corporation Commission, the Kentucky Public Service  
13 Commission, the Public Utilities Board of Manitoba, the Maryland Public Service  
14 Commission, the Michigan Public Service Commission, the Minnesota Public Utilities  
15 Commission, the Mississippi Public Service Commission, the Missouri Public Service  
16 Commission, the Montana Public Service Commission, the North Carolina Utilities  
17 Commission, the North Dakota Public Service Commission, the Public Utilities  
18 Commission of Ohio, the Oklahoma Corporation Commission, the Oregon Public  
19 Utility Commission, the Rhode Island Public Utilities Commission, the Public Service  
20 Commission of Utah, the Virginia State Corporation Commission, the Washington  
21 Utilities and Transportation Commission, the Public Service Commission of  
22 Wisconsin, and the Wyoming Public Service Commission. I have also assisted in the  
23 analysis of transmission line routes proposed in certificate of convenience and  
24 necessity proceedings before the Public Utility Commission of Texas.

1           In 2009, I completed the University of Wisconsin – Madison High Voltage  
2           Direct Current (“HVDC”) Transmission Course for Planners that was sponsored by  
3           the Midwest Independent Transmission System Operator, Inc. (“MISO”).

4           BAI was formed in April 1995. BAI and its predecessor firm have participated  
5           in more than 1,000 regulatory proceedings in forty states and Canada.

6           BAI provides consulting services in the economic, technical, accounting, and  
7           financial aspects of public utility rates and in the acquisition of utility and energy  
8           services through RFPs and negotiations, in both regulated and unregulated markets.  
9           Our clients include large industrial and institutional customers, some utilities and, on  
10          occasion, state regulatory agencies. We also prepare special studies and reports,  
11          forecasts, surveys and siting studies, and present seminars on utility-related issues.

12          In general, we are engaged in energy and regulatory consulting, economic  
13          analysis and contract negotiation. In addition to our main office in St. Louis, the firm  
14          also has branch offices in Corpus Christi, Texas; Louisville, Kentucky and Phoenix,  
15          Arizona.

## James Dauphinais



### Areas of Expertise

#### Competitive Procurement

Available Transmission Capability  
Contract Development,  
Evaluation and Negotiations  
Electric Retail Competition and  
Customer Choice  
Market Power Analysis  
Market Price Surveys  
Price Forecasts  
Procurement and Management  
of Energy and Energy-Related  
Products  
Request for Proposals

#### Cost of Service/Rate Design

Ancillary Service Rates  
Avoided Cost Rates  
Cost of Service  
Demand-Side Management  
Interruptible Rates  
Open Access Rates, Terms and  
Conditions  
Prudence and Used/Useful  
Evaluation  
Purchase Power Contracts  
Rate Design and Tariff Analysis  
Real-Time Pricing  
Resource Planning  
Standby Rates  
Stranded Costs  
Transmission Planning and  
Operations  
Transmission Pricing and Access

#### Financial

Fuel Cost Recovery  
Fuel Purchasing Strategies

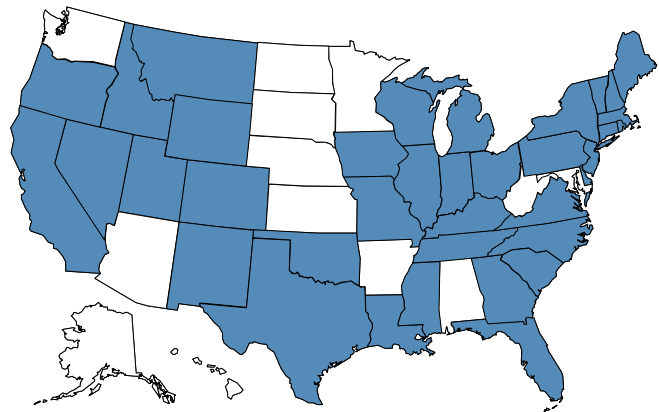
#### Special Projects

Economic Dispatch  
Generation Interconnection  
Legislation and Public Policy  
Load Flow Studies  
Market Structure  
Production Cost Studies  
Stability Studies  
Transmission Line Routing  
Training Seminars

Mr. Dauphinais is a Managing Principal at BAI. He received a Bachelor of Science Degree in Electrical Engineering from the University of Hartford. He has also completed several graduate level courses in Electric Power Engineering through the Engineering Outreach Program at the University of Idaho.

Prior to entering the consulting field in 1997, Mr. Dauphinais was a Senior Engineer with Northeast Utilities (NU). His work there included the preparation of numerous transmission studies involving load flow and stability analysis. He was also responsible for spearheading NU's open access transmission tariff filing and was instrumental in the development and implementation of NU's Open Access Same-Time Information System (OASIS). Mr. Dauphinais has testified on a variety of issues in over 100 regulatory proceedings before the Federal Energy Regulatory Commission and the public service commissions of 20 states and provinces. Mr. Dauphinais also has extensive experience with the procurement of electricity, resource planning, transmission line routing and Regional Transmission Organization issues. He is a member of the Institute of Electrical and Electronics Engineers.

### Project Work



### Other Project Work

- Alberta
- Edison Electric Institute
- Electric Power Research Institute (EPRI)
- Federal Energy Regulatory Commission (FERC)
- Joint Transmission Services Information Network (JTSIN)
- Midcontinent Independent System Operator, Inc. (MISO)
- New England Power Pool
- North American Electric Reliability Corporation
- Northeast Power Coordinating Council

### Honors

- Awarded the NU Chairman's Award in 1993 for his work in power system stability analysis
- Awarded the NU Energy Resource Group President's Award in 1996 for his work in open access issues

**Qualifications of James R. Dauphinais**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     James R. Dauphinais. My business address is 16690 Swingley Ridge Road,  
3     Suite 140, Chesterfield, MO 63017, USA.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am a consultant in the field of public utility regulation and a Managing Principal with  
6     the firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory  
7     consultants.

8    **Q     PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND**  
9     **EXPERIENCE.**

10   A     I graduated from Hartford State Technical College in 1983 with an Associate's Degree  
11     in Electrical Engineering Technology. Subsequent to graduation, I was employed by  
12     the Transmission Planning Department of the Northeast Utilities Service Company<sup>1</sup>  
13     as an Engineering Technician.

14             While employed as an Engineering Technician, I completed undergraduate  
15     studies at the University of Hartford. I graduated in 1990 with a Bachelor's Degree in  
16     Electrical Engineering. Subsequent to graduation, I was promoted to the position of  
17     Associate Engineer. Between 1993 and 1994, I completed graduate level courses in  
18     the study of power system analysis, power system transients and power system  
19     protection through the Engineering Outreach Program of the University of Idaho. By  
20     1996 I had been promoted to the position of Senior Engineer.

<sup>1</sup>In 2015, Northeast Utilities changed its name to Eversource Energy.

1           In the employment of the Northeast Utilities Service Company, I was  
2 responsible for conducting thermal, voltage and stability analyses of the Northeast  
3 Utilities' transmission system to support planning and operating decisions. This  
4 involved the use of load flow, power system stability and production cost computer  
5 simulations. It also involved examination of potential solutions to operational and  
6 planning problems including, but not limited to, transmission line solutions and the  
7 routes that might be utilized by such transmission line solutions. Among the most  
8 notable achievements I had in this area include the solution of a transient stability  
9 problem near Millstone Nuclear Power Station, and the solution of a small signal (or  
10 dynamic) stability problem near Seabrook Nuclear Power Station. In 1993 I was  
11 awarded the Chairman's Award, Northeast Utilities' highest employee award, for my  
12 work involving stability analysis in the vicinity of Millstone Nuclear Power Station.

13           From 1990 to 1996, I represented Northeast Utilities on the New England  
14 Power Pool Stability Task Force. I also represented Northeast Utilities on several  
15 other technical working groups within the New England Power Pool ("NEPOOL") and  
16 the Northeast Power Coordinating Council ("NPCC"), including the 1992-1996  
17 New York-New England Transmission Working Group, the Southeastern  
18 Massachusetts/Rhode Island Transmission Working Group, the NPCC CPSS-2  
19 Working Group on Extreme Disturbances and the NPCC SS-38 Working Group on  
20 Interarea Dynamic Analysis. This latter working group also included participation  
21 from a number of ECAR, PJM and VACAR utilities.

22           From 1990 to 1995, I also acted as an internal consultant to the  
23 Nuclear Electrical Engineering Department of Northeast Utilities. This included  
24 interactions with the electrical engineering personnel of the Connecticut Yankee,

1 Millstone and Seabrook nuclear generation stations and inspectors from the Nuclear  
2 Regulatory Commission ("NRC").

3 In addition to my technical responsibilities, from 1995 to 1997, I was also  
4 responsible for oversight of the day-to-day administration of Northeast Utilities' Open  
5 Access Transmission Tariff. This included the creation of Northeast Utilities'  
6 pre-FERC Order No. 889 transmission electronic bulletin board and the coordination  
7 of Northeast Utilities' transmission tariff filings prior to and after the issuance of  
8 Federal Energy Regulatory Commission ("FERC" or "Commission") FERC  
9 Order No. 888. I was also responsible for spearheading the implementation of  
10 Northeast Utilities' Open Access Same-Time Information System and Northeast  
11 Utilities' Standard of Conduct under FERC Order No. 889. During this time, I  
12 represented Northeast Utilities on the Federal Energy Regulatory Commission's  
13 "What" Working Group on Real-Time Information Networks. Later I served as Vice  
14 Chairman of the NEPOOL OASIS Working Group and Co-Chair of the  
15 Joint Transmission Services Information Network Functional Process Committee. I  
16 also served for a brief time on the Electric Power Research Institute facilitated "How"  
17 Working Group on OASIS and the North American Electric Reliability Council  
18 facilitated Commercial Practices Working Group.

19 In 1997 I joined the firm of Brubaker & Associates, Inc. The firm includes  
20 consultants with backgrounds in accounting, engineering, economics, mathematics,  
21 computer science and business. Since my employment with the firm, I have filed or  
22 presented testimony before the Federal Energy Regulatory Commission in  
23 Consumers Energy Company, Docket No. OA96-77-000; Midwest Independent  
24 Transmission System Operator, Inc., Docket No. ER98-1438-000; Montana Power  
25 Company, Docket No. ER98-2382-000; Inquiry Concerning the Commission's Policy

on Independent System Operators, Docket No. PL98-5-003; SkyGen Energy LLC v. Southern Company Services, Inc., Docket No. EL00-77-000; Alliance Companies, et al., Docket No. EL02-65-000, et al.; Entergy Services, Inc., Docket No. ER01-2201-000; Remedying Undue Discrimination through Open Access Transmission Service, Standard Electricity Market Design, Docket No. RM01-12-000; Midwest Independent Transmission System Operator, Inc., Docket No. ER10-1791-000; NorthWestern Corporation, Docket No. ER10-1138-001, et al.; Illinois Industrial Energy Consumers v. Midcontinent Independent System Operator, Inc., Docket No. EL15-82-000; Midcontinent Independent System Operator, Inc., Docket No. ER16-833-000; Midcontinent Independent System Operator, Inc., Docket No. ER17-284-000; and Midcontinent Independent System Operator, Inc. and Ameren Services Company Docket No. ER18-463-000. I have also filed or presented testimony before the Alberta Utilities Commission, the California Public Utilities Commission, the Colorado Public Utilities Commission, the Connecticut Department of Public Utility Control, the Florida Public Service Commission, the Idaho Public Service Commission, the Illinois Commerce Commission, the Indiana Utility Regulatory Commission, the Iowa Utilities Board, the Kentucky Public Service Commission, the Louisiana Public Service Commission, the Michigan Public Service Commission, the Missouri Public Service Commission, the Montana Public Service Commission, the Nevada Public Utilities Commission, the New Mexico Public Regulation Commission, the Council of the City of New Orleans, the Oklahoma Corporation Commission, the Public Utility Commission of Texas, the Public Service Commission of Utah, the Virginia State Corporation Commission, the Wisconsin Public Service Commission, the Wyoming Public Service Commission, Federal District Court and various committees of the Illinois, Missouri and South Carolina state legislatures. This

1 testimony has been given regarding a wide variety of issues including, but not limited  
2 to, ancillary service rates, avoided cost calculations, certification of public  
3 convenience and necessity, class cost of service, cost allocation, fuel adjustment  
4 clauses, fuel costs, generation interconnection, interruptible rates, market power,  
5 market structure, off-system sales, prudence, purchased power costs, resource  
6 adequacy, resource planning, rate design, retail open access, standby rates,  
7 transmission losses, transmission planning, transmission rates and transmission line  
8 routing.

9 I have also participated on behalf of clients in the Southwest Power Pool  
10 Congestion Management System Working Group, the Alliance Market Development  
11 Advisory Group and several committees and working groups of the Midcontinent  
12 Independent System Operator, Inc. ("MISO"), including the Congestion Management  
13 Working Group; Economic Planning Users Group; Loss of Load Expectation Working  
14 Group; Market Subcommittee; Michigan Transmission Studies Task Force; Planning  
15 Subcommittee; Regional Expansion, Criteria and Benefits Working Group; Resource  
16 Adequacy Subcommittee (formerly the Supply Adequacy Working Group); and  
17 Reliability Subcommittee. I am currently a member of the MISO Advisory Committee  
18 in the end-use customer sector on behalf of industrial customer groups in Illinois,  
19 Louisiana, Michigan and Texas. I am also the past Chairman of the Issues/Solutions  
20 Subgroup of the MISO Revenue Sufficiency Guarantee ("RSG") Task Force.

21 In 2009, I completed the University of Wisconsin-Madison High Voltage Direct  
22 Current ("HVDC") Transmission course for Planners that was sponsored by MISO. I  
23 am a member of the Power and Energy Society ("PES") of the Institute of Electrical  
24 and Electronics Engineers ("IEEE").

1                   In addition to our main office in St. Louis, the firm also has branch offices in  
2                   Corpus Christi, Texas; Louisville, Kentucky; and Phoenix, Arizona.

## Michael Gorman



### ***Areas of Expertise***

#### **Competitive Procurement**

Competitive Energy Procurement  
Price Forecasts  
Risk Management  
Supplier Management

#### **Cost of Service/Rate Design**

Alternative/Incentive Regulatory  
Plans/Mechanisms  
Cost of Service  
Electric Fuel and Gas Cost  
Reviews and Rates  
Marginal Cost Analysis  
Nuclear Decommissioning Costs  
Performance Based Rates  
Prudence and Used/Useful  
Evaluation  
Rate Design and Tariff Analysis  
Storage Cost/Necessity

#### **Financial**

Asset /Enterprise Valuation  
Cost of Capital  
Depreciation Studies  
Financial Integrity  
Merger Evaluations  
(Benefit/Costs)  
Revenue Requirement Issues

#### **Special Projects**

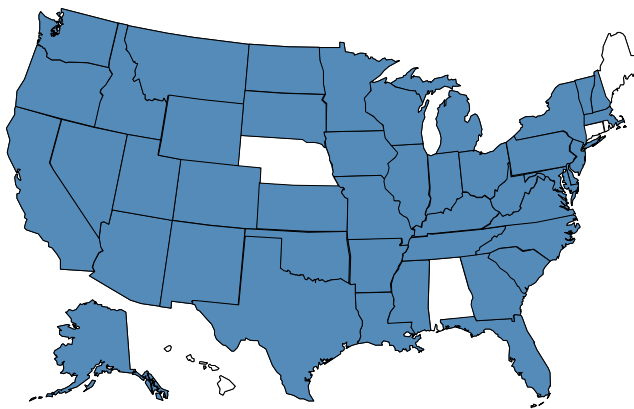
Site Selection and Evaluation  
Training Seminars

Mr. Gorman is a Managing Principal and President of BAI. He received Degrees of Bachelor of Science in Electrical Engineering from Southern Illinois University at Carbondale and Master of Business Administration from the University of Illinois at Springfield. Mr. Gorman has also done extensive graduate studies in Financial Economics. He earned the designation Chartered Financial Analyst (CFA) from the CFA Institute.

Mr. Gorman has been in the consulting practice since 1990, and in the energy business since 1983. Mr. Gorman was employed by the Illinois Commerce Commission and held positions including Director of the Financial Analysis Department, Senior Analyst, Planning Analyst and Utility Engineer. Mr. Gorman was also employed by Merrill Lynch as a Financial Consultant. In this position, he consulted on cash management and investment strategies.

His responsibilities at BAI include project management, cost of capital studies, depreciation studies, financial integrity studies, system resource planning studies, alternative regulation plan/mechanisms, cost of service, rate design, production cost evaluations, commodity risk management, commodity procurement management, competitive supplier management and counterparty credit risk.

### **Project Work**



### **Other Project Work**

- Alberta
- Board of Public Utilities of Kansas City, Kansas
- City of Austin Electric Utility Council
- Federal Energy Regulatory Commission (FERC)
- LaGrange, Georgia / Municipal Electric Authority of Georgia
- Newfoundland
- Nova Scotia
- Salt River Project

**Qualifications of Michael P. Gorman**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Michael P. Gorman. My business address is 16690 Swingley Ridge Road, Suite 140,  
3        Chesterfield, MO 63017.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am a consultant in the field of public utility regulation and a Managing Principal with  
6        the firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory  
7        consultants.

8    **Q     PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND WORK**  
9        **EXPERIENCE.**

10   A     In 1983 I received a Bachelor of Science Degree in Electrical Engineering from  
11        Southern Illinois University, and in 1986, I received a Master's Degree in Business  
12        Administration with a concentration in Finance from the University of Illinois at  
13        Springfield. I have also completed several graduate level economics courses.

14           In August of 1983, I accepted an analyst position with the Illinois Commerce  
15        Commission ("ICC"). In this position, I performed a variety of analyses for both formal  
16        and informal investigations before the ICC, including: marginal cost of energy, central  
17        dispatch, avoided cost of energy, annual system production costs, and working  
18        capital. In October of 1986, I was promoted to the position of Senior Analyst. In this  
19        position, I assumed the additional responsibilities of technical leader on projects, and  
20        my areas of responsibility were expanded to include utility financial modeling and  
21        financial analyses.

22           In 1987, I was promoted to Director of the Financial Analysis Department. In  
23        this position, I was responsible for all financial analyses conducted by the Staff.

1 Among other things, I conducted analyses and sponsored testimony before the ICC  
2 on rate of return, financial integrity, financial modeling and related issues. I also  
3 supervised the development of all Staff analyses and testimony on these same  
4 issues. In addition, I supervised the Staff's review and recommendations to the  
5 Commission concerning utility plans to issue debt and equity securities.

6 In August of 1989, I accepted a position with Merrill-Lynch as a financial  
7 consultant. After receiving all required securities licenses, I worked with individual  
8 investors and small businesses in evaluating and selecting investments suitable to  
9 their requirements.

10 In September of 1990, I accepted a position with Drazen-Brubaker &  
11 Associates, Inc. ("DBA"). In April 1995, the firm of Brubaker & Associates, Inc. was  
12 formed. It includes most of the former DBA principals and Staff. Since 1990, I have  
13 performed various analyses and sponsored testimony on cost of capital, cost/benefits  
14 of utility mergers and acquisitions, utility reorganizations, level of operating expenses  
15 and rate base, cost of service studies, and analyses relating to industrial jobs and  
16 economic development. I also participated in a study used to revise the financial  
17 policy for the municipal utility in Kansas City, Kansas.

18 At BAI, I also have extensive experience working with large energy users to  
19 distribute and critically evaluate responses to requests for proposals ("RFPs") for  
20 electric, steam, and gas energy supply from competitive energy suppliers. These  
21 analyses include the evaluation of gas supply and delivery charges, cogeneration  
22 and/or combined cycle unit feasibility studies, and the evaluation of third-party  
23 asset/supply management agreements. I have participated in rate cases on rate  
24 design and class cost of service for electric, natural gas, water and wastewater  
25 utilities. I have also analyzed commodity pricing indices and forward pricing methods

1 for third party supply agreements, and have also conducted regional electric market  
2 price forecasts.

3 In addition to our main office in St. Louis, the firm also has branch offices in  
4 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

5 **Q HAVE YOU EVER TESTIFIED BEFORE A REGULATORY BODY?**

6 A Yes. I have sponsored testimony on cost of capital, revenue requirements, cost of  
7 service and other issues before the Federal Energy Regulatory Commission and  
8 numerous state regulatory commissions including: Alaska, Arkansas, Arizona,  
9 California, Colorado, Delaware, the District of Columbia, Florida, Georgia, Idaho,  
10 Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts,  
11 Michigan, Minnesota, Mississippi, Missouri, Montana, Nevada, New Hampshire, New  
12 Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma,  
13 Oregon, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia,  
14 Washington, West Virginia, Wisconsin, Wyoming, and before the provincial regulatory  
15 boards in Alberta, Nova Scotia, and Quebec, Canada. I have also sponsored  
16 testimony before the Board of Public Utilities in Kansas City, Kansas; presented rate  
17 setting position reports to the regulatory board of the municipal utility in Austin, Texas,  
18 and Salt River Project, Arizona, on behalf of industrial customers; and negotiated rate  
19 disputes for industrial customers of the Municipal Electric Authority of Georgia in the  
20 LaGrange, Georgia district.

21 **Q PLEASE DESCRIBE ANY PROFESSIONAL REGISTRATIONS OR**  
22 **ORGANIZATIONS TO WHICH YOU BELONG.**

23 A I earned the designation of Chartered Financial Analyst ("CFA") from the CFA  
24 Institute. The CFA charter was awarded after successfully completing three

1 examinations which covered the subject areas of financial accounting, economics,  
2 fixed income and equity valuation and professional and ethical conduct. I am a  
3 member of the CFA Institute's Financial Analyst Society.

## Greg Meyer



### ***Areas of Expertise***

#### **Competitive Procurement**

Contract Development,  
Evaluation and Negotiations  
Request for Proposals

#### **Cost of Service/Rate Design**

Demand-Side Management  
Performance Based Rates  
Resource Planning  
Transmission Pricing and Access

#### **Financial**

Fuel Cost Recovery  
Merger Evaluations  
Revenue Requirement Issues

#### **Special Projects**

Economic Dispatch  
Legislation and Public Policy

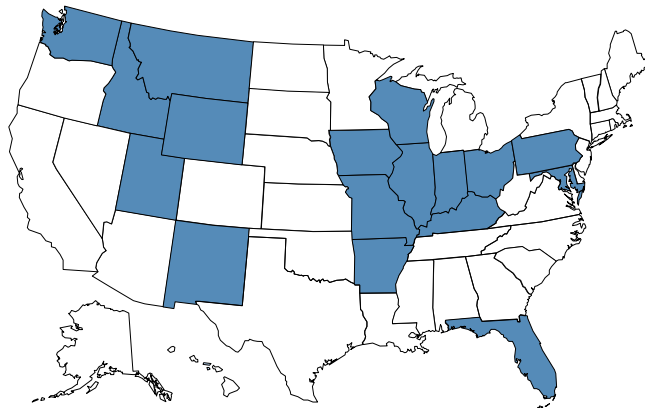
Mr. Meyer is a Senior Principal at BAI. Mr. Meyer graduated from the University of Missouri – Columbia with a Bachelor of Science Degree in Business Administration, with a major in Accounting.

Prior to joining BAI on June 1, 2008, Mr. Meyer was employed for 29 years at the Missouri Public Service Commission. He began his employment at the Commission as a Junior Auditor. During his tenure at the Commission, Mr. Meyer advanced to higher auditing classifications. His final position at the Commission was an Auditor V, which he held for approximately ten years.

As an Auditor V, Mr. Meyer conducted audits and examinations of the accounts, books, records and reports of jurisdictional utilities. Mr. Meyer served as Lead Auditor or Case Supervisor on numerous rate cases before the Commission. In addition, he assisted in the technical training of other auditors, which included the preparation of auditors' workpapers, oral and written testimony.

Mr. Meyer has extensive experience in virtually all aspects of revenue requirements of regulated electric, gas and water utilities. Mr. Meyer has presented testimony on numerous occasions before the Missouri Public Service Commission. Mr. Meyer also was a member of the Cost Allocation Working Group at the Southwest Power Pool, developing transmission policy and pricing proposals.

### **Project Work**



### **Other Project Work**

- Alberta
- Nova Scotia
- Federal Energy Regulatory Commission (FERC)

**Qualifications of Greg R. Meyer**

1    **Q    PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A    Greg R. Meyer. My business address is 16690 Swingley Ridge Road, Suite 140,  
3    Chesterfield, MO 63017.

4    **Q    PLEASE STATE YOUR OCCUPATION.**

5    A    I am a consultant in the field of public utility regulation and a Senior Principal with the  
6    firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory  
7    consultants.

8    **Q    PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND**  
9    **EXPERIENCE.**

10   A    I graduated from the University of Missouri in 1979 with a Bachelor of Science Degree  
11   in Business Administration, with a major in Accounting. Subsequent to graduation I  
12   was employed by the Missouri Public Service Commission. I was employed with the  
13   Commission from July 1, 1979 until May 31, 2008.

14   I began my employment at the Missouri Public Service Commission as a  
15   Junior Auditor. During my employment at the Commission, I was promoted to higher  
16   auditing classifications. My final position at the Commission was an Auditor V, which I  
17   held for approximately ten years.

18   As an Auditor V, I conducted audits and examinations of the accounts, books,  
19   records and reports of jurisdictional utilities. I also aided in the planning of audits and  
20   investigations, including staffing decisions, and in the development of staff positions in  
21   which the Auditing Department was assigned. I served as Lead Auditor and/or Case

1 Supervisor as assigned. I assisted in the technical training of other auditors, which  
2 included the preparation of auditors' workpapers, oral and written testimony.

3 During my career at the Missouri Public Service Commission, I presented  
4 testimony in numerous electric, gas, telephone and water and sewer rate cases. In  
5 addition, I was involved in cases regarding service territory transfers. In the context of  
6 those cases listed above, I presented testimony on all conventional ratemaking  
7 principles related to a utility's revenue requirement. During the last three years of my  
8 employment with the Commission, I was involved in developing transmission policy  
9 for the Southwest Power Pool as a member of the Cost Allocation Working Group.

10 In June of 2008, I joined the firm of Brubaker & Associates, Inc. as a  
11 Consultant. Since joining the firm, I have presented testimony and/or testified in the  
12 state jurisdictions of Arkansas, Florida, Idaho, Illinois, Indiana, Iowa, Kentucky,  
13 Maryland, Missouri, Montana, New Mexico, Ohio, Pennsylvania, Utah, Washington,  
14 Wisconsin and Wyoming. I have also appeared and presented testimony in Alberta  
15 and Nova Scotia, Canada. In addition, I have filed testimony at the Federal Energy  
16 Regulatory Commission ("FERC"). These cases involved addressing conventional  
17 ratemaking principles focusing on the utility's revenue requirement. The firm  
18 Brubaker & Associates, Inc. provides consulting services in the field of energy  
19 procurement and public utility regulation to many clients including industrial and  
20 institutional customers, some utilities and, on occasion, state regulatory agencies.

21 More specifically, we provide analysis of energy procurement options based  
22 on consideration of prices and reliability as related to the needs of the client; prepare  
23 rate, feasibility, economic, and cost of service studies relating to energy and utility  
24 services; prepare depreciation and feasibility studies relating to utility service; assist

1 in contract negotiations for utility services, and provide technical support to legislative  
2 activities.

3 In addition to our main office in St. Louis, the firm also has branch offices in  
4 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

## Robert Stephens



### ***Areas of Expertise***

#### **Competitive Procurement**

Competitive Energy Procurement  
Electric Retail Competition and  
Customer Choice  
Renewable Energy Procurement  
Request for Proposals  
Risk Assessment

#### **Cost of Service/Rate Design**

Cost of Service  
Decommissioning Cost Recovery  
Demand-Side Management/  
Energy Efficiency  
Open Access Rates, Terms and  
Conditions  
Performance Based Rates  
Prudence and Used/Useful  
Evaluation  
Rate Design and Tariff Analysis  
Real-Time Pricing  
Standby Rates  
Wildfire Mitigation Cost  
Recovery

#### **Financial**

Asset Valuation  
Fuel Cost Recovery  
Revenue Requirement Issues

#### **Special Projects**

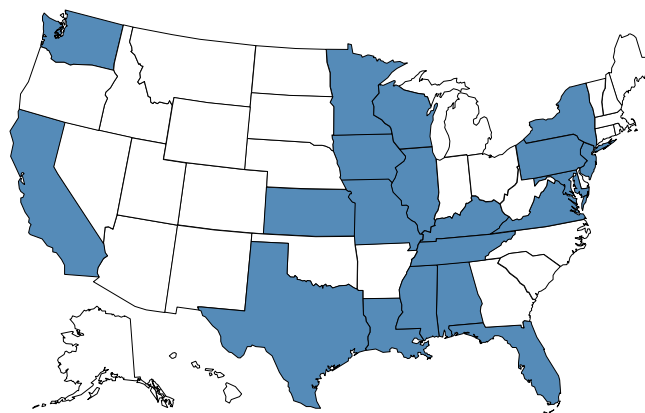
Client Group Administrator  
Legislation and Public Policy

Mr. Stephens is a Senior Principal at BAI. He received a Bachelor of Science Degree in Mechanical Engineering from Southern Illinois University at Carbondale. He also earned a Master of Business Administration Degree from the University of Illinois at Springfield. He is certified as an Engineer Intern in Illinois.

Mr. Stephens joined BAI in 1997. At BAI, he has been involved in providing testimony before public utility commissions, civil courts and legislative bodies on class cost of service studies, electric industry restructuring issues, bundled and unbundled service rate cases and other matters. He has also implemented customer choice through electricity purchasing consultation as well as prepared and evaluated Requests for Proposals and other special studies.

Prior to joining BAI, Mr. Stephens had eight years of utility regulatory experience through his employment with the Illinois Commerce Commission. During his first five years with the ICC, he held various positions in the Planning and Operations Department. The following three years Mr. Stephens worked as a technical advisor to one of the Commissioners concerning all aspects of the electric, gas, telecommunications and water industries. Prior to joining the ICC, Mr. Stephens held the position of Energy Planner at a Midwestern electric utility where his duties centered on Integrated Resource Planning and administering load management programs. He has also served as a Mechanical Engineer at a state agency dealing with energy management at institutional facilities.

### **Project Work**



#### **Executive Director to:**

- Illinois Industrial Energy Consumers

#### **Advisor to:**

- City of New York
- Tennessee Valley Industrial Committee

**Qualifications of Robert R. Stephens**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Robert R. Stephens. My business address is 16690 Swingley Ridge Road,  
3     Suite 140, Chesterfield, MO 63017.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am a consultant in the field of public utility regulation and a Senior Principal with the  
6     firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory  
7     consultants.

8    **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.**

9    A     I graduated from Southern Illinois University at Carbondale in 1984 with a Bachelor of  
10     Science degree in Engineering. During college, I was employed by Central Illinois  
11     Public Service Company in the Gas Department. Upon graduation, I accepted a  
12     position as a Mechanical Engineer at the Illinois Department of Energy and Natural  
13     Resources. In the summer of 1986, I accepted a position as Energy Planner with City  
14     Water, Light and Power, a municipal electric and water utility in Springfield, Illinois.  
15     My duties centered on integrated resource planning and the design and  
16     administration of load management programs.

17             From July 1989 to June 1994, I was employed as a Senior Economic Analyst  
18     in the Planning and Operations Department of the Staff of the Illinois Commerce  
19     Commission. In this position, I reviewed utility filings and prepared various reports  
20     and testimony for use by the Commission. From June 1994 to August 1997, I worked  
21     as an advisor to one of the Commissioners. In this role, I provided technical and

1 policy analyses on a broad spectrum of issues related to the electric, gas,  
2 telecommunications and water utility industries.

3 In May 1996, I graduated from the University of Illinois at Springfield with a  
4 Master of Business Administration degree.

5 In August 1997, I joined Brubaker & Associates, Inc. as a Consultant. Since  
6 that time, I have participated in the analysis of various utility rate and restructuring  
7 matters in several states and the evaluation of power supply proposals for clients.  
8 Over time, I advanced to my current position.

9 The firm of Brubaker & Associates, Inc. provides consulting services in the  
10 field of energy procurement and public utility regulation to many clients, including  
11 large industrial and institutional customers, some utilities, and on occasion, state  
12 regulatory agencies. More specifically, we provide analysis of energy procurement  
13 options based on consideration of prices and reliability as related to the needs of the  
14 client; prepare rate, feasibility, economic and cost of service studies relating to energy  
15 and utility services; prepare depreciation and feasibility studies relating to utility  
16 service; assist in contract negotiations for utility services; and provide technical  
17 support to legislative activities.

18 In addition to our main office in St. Louis, the firm also has branch offices in  
19 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

## Brian Andrews



### Areas of Expertise

#### Competitive Procurement

Available Transmission Capability  
Price Forecasts  
Risk Analysis

#### Cost of Service/Rate Design

Avoided Cost Rates  
Cost of Service Modeling  
Production Cost Modeling  
Rate Design and Tariff Analysis  
Real-Time Pricing  
Resource Planning  
Standby Rates  
Stranded Costs  
Transmission Planning and Operations

#### Financial

Depreciation Studies  
Economic Modeling

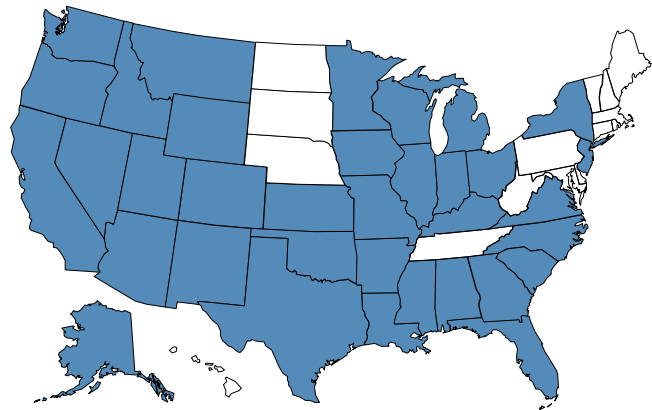
#### Special Projects

Economic Dispatch  
Power Flow Analysis  
Transmission Line Routing  
Wind Integration

Mr. Andrews is a Principal at BAI. He received a Bachelor of Science Degree in Electrical Engineering from the Washington University in St. Louis/University of Missouri - St. Louis Joint Engineering Program, as well as a Master of Science Degree in Applied Economics from Georgia Southern University. He has attended multiple training seminars on topics including class cost of service, depreciation, power risk analysis, production cost modeling, cost-estimation for transmission projects, transmission line routing, MISO load serving entity fundamentals and more. Additionally, Brian is a certified Engineer Intern in the State of Missouri and a member and past President of the Society of Depreciation Professionals. Mr. Andrews has also been awarded the designation of Certified Depreciation Professional (CDP) by the Society of Depreciation Professionals.

Since joining BAI in January 2012, Mr. Andrews has been involved with several regulated and competitive electric service issues. These have included depreciation, rate design, cost of service, electric price forecasting, avoided costs, power procurement, and resource planning involving Renewable Portfolio Standards compliance. This has involved use of power flow modeling, production cost modeling, resource expansion planning models, cost of service modeling, and various other analysis and modeling to address these issues.

### Project Work



### Other Project Work

•Alberta

**Qualifications of Brian C. Andrews**

1   **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2   A     Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,  
3         Chesterfield, MO 63017.

4   **Q     PLEASE STATE YOUR OCCUPATION.**

5   A     I am a consultant in the field of public utility regulation and a Principal with the firm of  
6         Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7   **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL**  
8         **EMPLOYMENT EXPERIENCE.**

9   A     I received a Bachelor of Science Degree in Electrical Engineering from the  
10         Washington University in St. Louis/University of Missouri - St. Louis Joint Engineering  
11         Program. I have also received a Master of Science Degree in Applied Economics  
12         from Georgia Southern University.

13             I have attended training seminars on multiple topics including class cost of  
14         service, depreciation, power risk analysis, production cost modeling, cost-estimation  
15         for transmission projects, transmission line routing, MISO load serving entity  
16         fundamentals and more.

17             I am a member and a former President of the Society of Depreciation  
18         Professionals. I have been awarded the designation of Certified Depreciation  
19         Professional ("CDP") by the Society of Depreciation Professionals. I am also a  
20         certified Engineer Intern in the State of Missouri.

21             As a Principal at BAI, and as an Associate, Senior Consultant, Consultant,  
22         Associate Consultant and Assistant Engineer before that, I have been involved with

1 several regulated and competitive electric service issues. These have included book  
2 depreciation, fuel and purchased power cost, transmission planning, transmission line  
3 routing, resource planning including renewable portfolio standards compliance,  
4 electric price forecasting, class cost of service, power procurement, and rate design.  
5 This has involved use of power flow, production cost, cost of service, and various  
6 other analyses and models to address these issues, utilizing, but not limited to,  
7 various programs such as Strategist, RealTime, PSS/E, MatLab, R Studio, ArcGIS,  
8 Excel, and the United States Department of Energy/Bonneville Power  
9 Administration's Corona and Field Effects ("CAFÉ") Program. In addition, I have  
10 received extensive training on the PLEXOS Integrated Energy Model and the  
11 EnCompass Power Planning Software. I have provided testimony on many of these  
12 issues before the Public Service Commissions in Arizona, Arkansas, California,  
13 Colorado, Florida, Illinois, Indiana, Kansas, Kentucky, Louisiana, Michigan,  
14 Minnesota, Missouri, Montana, New Mexico, Oklahoma, South Carolina, Texas,  
15 Virginia, and Washington DC.

16 BAI was formed in April 1995. BAI provides consulting services in the  
17 economic, technical, accounting, and financial aspects of public utility rates and in the  
18 acquisition of utility and energy services through RFPs and negotiations, in both  
19 regulated and unregulated markets. Our clients include large industrial and  
20 institutional customers, some utilities and, on occasion, state regulatory agencies.  
21 We also prepare special studies and reports, forecasts, surveys and siting studies,  
22 and present seminars on utility-related issues.

23 In general, we are engaged in energy and regulatory consulting, economic  
24 analysis and contract negotiation. In addition to our main office in St. Louis, the firm

- 1           also has branch offices in Corpus Christi, Texas; Louisville, Kentucky and Phoenix,
- 2           Arizona.



### *Areas of Expertise*

### Competitive Procurement

- Energy Procurement
- Price Forecasts
- Request for Proposals
- Risk Management

## Financial

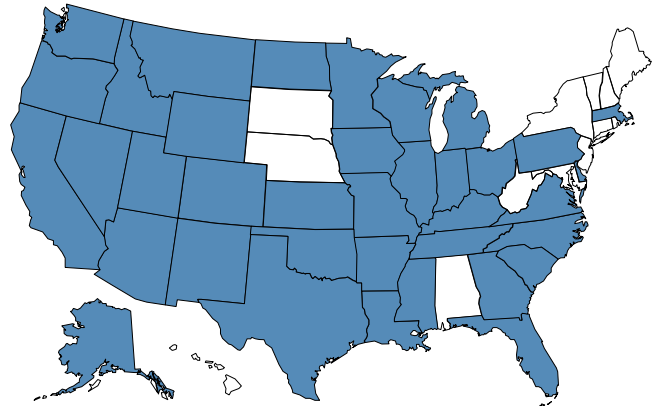
- Asset Valuation
- Cost of Capital
- Depreciation Studies
- Financial Integrity
- Merger Evaluations
- Revenue Requirement Issues
- Stranded Investment and Cost Recovery
- Utility Industry Financial Analysis

Mr. Walters is a Principal at BAI. He received a Bachelor of Science Degree in Business Economics and Finance from Southern Illinois University Edwardsville in 2008 and also earned a Master of Business Administration Degree from Lindenwood University in 2011. Mr. Walters is a Chartered Financial Analyst (CFA) charterholder through the CFA Institute, and a member of the CFA Institute and the CFA Society of St. Louis.

Since joining BAI in 2011, Mr. Walters has been involved with various regulated electric, natural gas and water regulatory issues, as well as competitive service issues. These have included cost of capital, capital structure, financial integrity, merger-related issues and evaluations, risk management, revenue requirements, depreciation studies, price forecasts, and energy procurement.

Prior to joining BAI, Mr. Walters worked for American General Finance.

## Project Work



### Other Project Work

- Alberta
- Federal Energy Regulatory Commission (“FERC”)
- Nova Scotia

**Qualifications of Christopher C. Walters**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Christopher C. Walters. My business address is 16690 Swingley Ridge Road,  
3     Suite 140, Chesterfield, MO 63017.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am a consultant in the field of public utility regulation and a Principal with the firm of  
6     Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7    **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL**  
8     **EMPLOYMENT EXPERIENCE.**

9    A     I received a Bachelor of Science Degree in Business Economics and Finance from  
10     Southern Illinois University Edwardsville. I have also received a Master of Business  
11     Administration Degree from Lindenwood University.

12           As a Principal at BAI, I perform detailed technical analyses and research to  
13     support regulatory projects including expert testimony covering various regulatory  
14     issues. Since my career at BAI began in 2011, I have held the positions of Analyst,  
15     Associate Consultant, Consultant, Senior Consultant, and Associate. Throughout my  
16     tenure, I have been involved with several regulated projects for electric, natural gas  
17     and water and wastewater utilities, as well as competitive procurement of electric  
18     power and gas supply. My regulatory project work includes estimating the cost of  
19     equity capital, capital structure evaluations, assessing financial integrity, merger and  
20     acquisition related issues, risk management related issues, depreciation rate studies,  
21     and other revenue requirement issues.

1 BAI was formed in April 1995. BAI and its predecessor firm have participated  
2 in more than 700 regulatory proceedings in 40 states and Canada.

3 BAI provides consulting services in the economic, technical, accounting, and  
4 financial aspects of public utility rates and in the acquisition of utility and energy  
5 services through RFPs and negotiations, in both regulated and unregulated markets.  
6 Our clients include large industrial and institutional customers, some utilities and, on  
7 occasion, state regulatory agencies. We also prepare special studies and reports,  
8 forecasts, surveys and siting studies, and present seminars on utility-related issues.

9 In general, we are engaged in energy and regulatory consulting, economic  
10 analysis and contract negotiation. In addition to our main office in St. Louis, the firm  
11 also has branch offices in Corpus Christi, Texas; Louisville, Kentucky and Phoenix,  
12 Arizona.

13 **Q HAVE YOU EVER TESTIFIED BEFORE A REGULATORY BODY?**

14 A Yes. I have sponsored testimony before state regulatory commissions including:  
15 Arizona, Arkansas, Colorado, Delaware, Florida, Georgia, Illinois, Iowa, Kansas,  
16 Kentucky, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri,  
17 Montana, Nevada, New Mexico, North Carolina, Ohio, Oklahoma, Oregon, South  
18 Carolina, Texas, Utah, and Wyoming. In addition, I have also sponsored testimony  
19 before the City Council of New Orleans and an affidavit before the FERC.

20 **Q PLEASE DESCRIBE ANY PROFESSIONAL REGISTRATIONS OR**  
21 **ORGANIZATIONS TO WHICH YOU BELONG.**

22 A I earned the Chartered Financial Analyst ("CFA") designation from the CFA Institute.  
23 The CFA charter was awarded after successfully completing three examinations

1        which covered the subject areas of financial accounting and reporting analysis,  
2        corporate finance, economics, fixed income and equity valuation, derivatives,  
3        alternative investments, risk management, and professional and ethical conduct. I  
4        am a member of the CFA Institute and the CFA Society of St. Louis.

## Jessica York



### *Areas of Expertise*

#### Competitive Procurement

Competitive Supplier  
Negotiations  
Contract Administration  
Power/Natural Gas Procurement  
Management  
RFP Issuance/Assessment  
Wholesale Market Analysis  
Wholesale/Retail Price Forecasts

#### Cost of Service/Rate Design

Class Cost of Service  
Rate Design  
Tariff Analysis

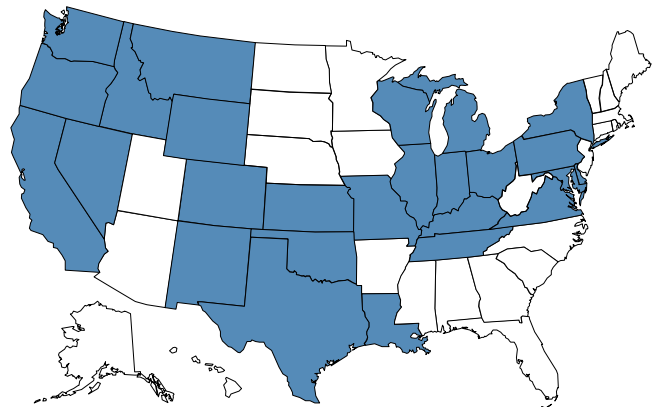
#### Financial

Cost of Capital  
Financial Integrity  
Revenue Requirement Issues

Ms. York is a Principal at BAI. She received a Bachelor of Science Degree in Mathematics with minors in Statistics and Actuarial Science from Truman State University in 2008. Ms. York also earned a Master of Business Administration Degree, with a concentration in Finance, from the University of Missouri-St. Louis in 2014.

Ms. York joined BAI in 2011 and has been involved in numerous projects in both regulated and deregulated markets. She has worked in various electric, natural gas and water regulatory proceedings addressing cost of capital, sales revenue forecast, revenue requirement assessments, class cost of service studies, rate design, and various policy issues. Ms. York has also conducted competitive power/natural gas solicitations on behalf of large electric and natural gas users, has assisted those large power/natural gas users in developing procurement plans and strategies, assisted in competitive contract negotiations, and power/natural gas contract supply administration.

### Project Work



**Qualifications of Jessica A. York**

1   **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2   A     Jessica York. My business address is 16690 Swingley Ridge Road, Suite 140,  
3         Chesterfield, MO 63017.

4   **Q     PLEASE STATE YOUR OCCUPATION.**

5   A     I am a consultant in the field of public utility regulation and a Principal with the firm of  
6         Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7   **Q     PLEASE IDENTIFY THE JURISDICTIONS IN WHICH YOU HAVE PREVIOUSLY**  
8         **SPONSORED TESTIMONY.**

9   A     I have sponsored expert testimony in front of the Idaho Public Utilities Commission, the  
10        Illinois Commerce Commission, Indiana Utility Regulatory Commission, the Iowa  
11        Utilities Commission, the Kansas Corporation Commission, the Kentucky Public  
12        Service Commission, the Michigan Public Service Commission, the Minnesota Public  
13        Utilities Commission, the Missouri Public Service Commission, the Public Utilities  
14        Commission of Nevada, the Oklahoma Corporation Commission, the Virginia State  
15        Corporation Commission, and the Public Service Commission of Wisconsin.

16  **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL**  
17         **EMPLOYMENT EXPERIENCE.**

18  A     I graduated from Truman State University in 2008 where I received my Bachelor of  
19        Science Degree in Mathematics with minors in Statistics and Actuarial Science. I  
20        earned my Master of Business Administration Degree with a concentration in Finance  
21        from the University of Missouri-St. Louis in 2014.

1 I joined BAI in 2011 as an analyst. Then, in March 2015, I joined the consulting  
2 team of BAI.

3 I have worked in various electric, natural gas and water and wastewater  
4 regulatory proceedings addressing cost of capital, sales revenue forecasts, revenue  
5 requirement assessments, class cost of service studies, rate design, and various policy  
6 issues. I have also conducted competitive power and natural gas solicitations on  
7 behalf of large electric and natural gas users, have assisted those large power and  
8 natural gas users in developing procurement plans and strategies, assisted in  
9 competitive contract negotiations, and power and natural gas contract supply  
10 administration. In the regulated arena, I have evaluated cost of service studies and  
11 rate designs proffered by other parties in cases for various utilities, including in Idaho,  
12 Illinois, Indiana, Kansas, Wisconsin and others. I have conducted bill audits, rate  
13 forecasts and tariff rate optimization studies.

14 I have also provided support to clients with facilities in deregulated markets,  
15 including drafting supply requests for proposals, evaluating supply bids, and auditing  
16 competitive supply bills. I have also prepared and presented to clients reports that  
17 monitor the electric market and recommend strategic hedging transactions.

18 BAI was formed in April 1995. BAI and its predecessor firm have participated in  
19 more than 700 regulatory proceedings in forty states and Canada.

20 BAI provides consulting services in the economic, technical, accounting, and  
21 financial aspects of public utility rates and in the acquisition of utility and energy  
22 services through RFPs and negotiations, in both regulated and unregulated markets.  
23 Our clients include large industrial and institutional customers, some utilities and, on  
24 occasion, state regulatory agencies. We also prepare special studies and reports,  
25 forecasts, surveys and siting studies, and present seminars on utility-related issues.

1                   In general, we are engaged in energy and regulatory consulting, economic  
2 analysis and contract negotiation.

3                   In addition to our main office in St. Louis, the firm also has branch offices in  
4 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

## Ali Al-Jabir



### ***Areas of Expertise***

#### **Competitive Procurement**

Electric Retail Competition and  
Customer Choice  
Market Power Analysis  
Request for Proposals

#### **Cost of Service/Rate Design**

Class Cost Allocation  
Load Retention and Economic  
Development Rates  
Rate Design and Tariff Analysis  
Resource Planning  
Standby Rates  
Stranded Costs  
Transmission Pricing and Access

#### **Financial**

Fuel Cost Recovery  
Merger Evaluations

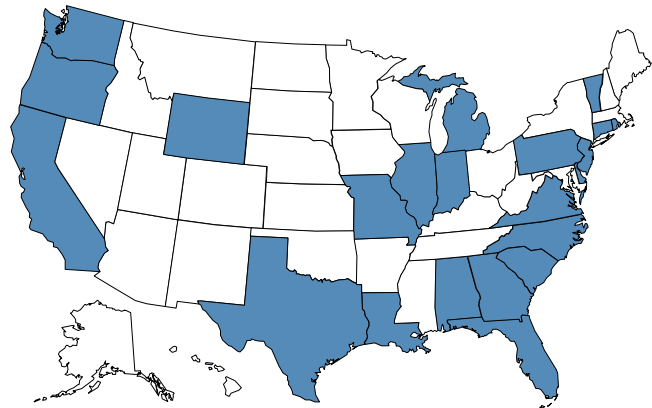
#### **Special Projects**

Energy Efficiency  
Legislation and Public Policy  
Market Structure  
Wholesale Electricity Market  
Design (PJM, MISO and  
ERCOT)  
Resource Adequacy  
Transmission Cost Allocation  
(MISO)

Mr. Al-Jabir is an Associate at BAI. He received the Degree of Bachelor of Arts in Economics with highest honors from the University of Texas at Austin in 1987 and a Master of Arts Degree in Economics from the same university in 1989. He has also completed course work at Harvard University. During his academic career, he was elected a member of the Phi Beta Kappa Honor Society.

From 1988 to 1990, Mr. Al-Jabir taught economics at the University of Texas at Austin. From 1991 to 1996, he was employed by the Public Utility Commission of Texas as a Professional Economist. Starting with the Commission as an Electric Rate Analyst, he progressed to hold the positions of Electric and Telecommunications Policy Analyst, Acting Director of the Commission's Economic and Regulatory Policy Division and Policy Advisor to the Chairman of the Commission. He has also served as a Technical Advisor to the 74th Texas Legislature, assisting in the development of the state's policy toward competition in the electric utility industry. Mr. Al-Jabir has been an invited speaker at several electric utility industry conferences. He joined the utility consulting practice in January 1997 and is located in BAI's Corpus Christi, Texas office.

### **Project Work**



### **Other Project Work**

- Alberta
- Nova Scotia

**Qualifications of Ali Al-Jabir**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Ali Al-Jabir. My business address is 5151 Flynn Parkway, Suite 412 C/D, Corpus  
3           Christi, Texas, 78411.

4    **Q     WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?**

5    A     I am a consultant in the field of public utility regulation and an Associate with the firm  
6           of Brubaker & Associates, Inc. ("BAI").

7    **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND.**

8    A     I am a graduate of the University of Texas at Austin ("UT-Austin"). I hold the degrees  
9           of Bachelor of Arts and Master of Arts in Economics, both from UT-Austin. I have  
10          also completed course work at Harvard University. I received my B.A. degree with  
11          highest honors, and I am a member of the Phi Beta Kappa Honor Society.

12   **Q     PLEASE STATE YOUR EXPERIENCE.**

13   A     I joined BAI in January 1997. My work consists of preparing economic studies and  
14          economic policy analysis related to investor-owned, cooperative, and municipal  
15          utilities. Prior to joining BAI, I was employed at the Public Utility Commission of  
16          Texas ("Texas Commission") since 1991, where I held various positions including  
17          Policy Advisor to the Chairman. As Policy Advisor, I advised the Chairman on policy  
18          decisions in numerous rate and rulemaking proceedings. In 1995, I advised the  
19          Texas Legislature on the development of the statutory framework for wholesale  
20          competition in the Electric Reliability Council of Texas ("ERCOT"), and I was involved

1 in subsequent rulemakings at the Texas Commission to implement wholesale open  
2 access transmission service in the region.

3 During my tenure at the Texas Commission and in my present capacity, I have  
4 reviewed and analyzed several electric utility base rate and fuel filings in Texas. I  
5 have also worked on utility rate, fuel, and merger proceedings and rulemakings in  
6 Virginia, Missouri, Colorado, Indiana, Alberta, Pennsylvania, North Carolina, South  
7 Carolina, Michigan, Illinois, New Mexico, Washington and Nova Scotia. In addition to  
8 my work on such proceedings, I have drafted policy papers, comments and affidavits  
9 regarding electric industry restructuring, competitive policy and market design issues  
10 in Texas, Alabama, Louisiana, Georgia, and Delaware, as well as before the Federal  
11 Energy Regulatory Commission. I have been an invited speaker at several electric  
12 utility industry conferences, and I have presented seminars on utility regulation and  
13 industry restructuring.

14 BAI and its predecessor firm have been active in utility rate and economic  
15 consulting since 1937. The firm provides consulting services in the field of public  
16 utility regulation to many clients, including large industrial and institutional customers,  
17 some competitive retail power providers and utilities and, on occasion, state  
18 regulatory agencies. In addition, we have prepared depreciation and feasibility  
19 studies relating to utility service. We assist in the negotiation of contracts and the  
20 solicitation and procurement of competitive energy supplies for large energy users,  
21 provide economic policy analysis on industry restructuring issues, and present  
22 seminars on utility regulation. In general, we are engaged in regulatory consulting,  
23 economic analysis, energy procurement, and contract negotiation.

24 In addition to our main office in St. Louis, the firm also has branch offices in  
25 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

1     **Q     HAVE YOU PREVIOUSLY FILED TESTIMONY IN CONTESTED UTILITY**  
2     **PROCEEDINGS?**

3     **A     Yes, I have filed written testimony in the following dockets:**

- 4         1.    Texas Docket No. 10035 – Application of West Texas Utilities Company to  
5               Reconcile Fuel Costs and for Authority to Change Fixed Fuel Factors.
- 6         2.    Texas Docket No. 10200 – Application of the Texas - New Mexico Power  
7               Company for Authority to Change Rates.
- 8         3.    Texas Docket No. 10325 – Application of the Central Texas Electric  
9               Cooperative, Inc. for Authority to Change Rates.
- 10        4.    Texas Docket No. 10600 – Application of the Brazos River Authority for  
11           Approval of Rates.
- 12        5.    Texas Docket No. 10881 – Application of the New Era Electric Cooperative, Inc.  
13           for Authority to Change Rates.
- 14        6.    Texas Docket No. 11244 – Petition of the Medina Electric Cooperative, Inc. to  
15           Reduce its Fixed Fuel Factor and the Application of the South Texas Electric  
16           Cooperative, Inc. for Authority to Refund an Over-Recovery of Fuel Cost  
17           Revenues and to Reduce its Fixed Fuel Factor.
- 18        7.    Texas Docket No. 11271 – Application of Bowie-Cass Electric Cooperative, Inc.  
19           for Authority to Change Rates.
- 20        8.    Texas Docket No. 11567 – Application of Kaufman County Electric Cooperative,  
21           Inc. for Authority to Change Rates.
- 22        9.    Texas Docket No. 18607 – Application of West Texas Utilities Company for  
23           Authority to Reconcile Fuel Costs.
- 24        10.   Texas Docket No. 20290 – Application of Central Power & Light Company for  
25           Authority to Reconcile Fuel Costs.
- 26        11.   Virginia Case No. PUE980814 – In the matter of considering an electricity retail  
27           access pilot program: American Electric Power – Virginia.
- 28        12.   Texas Docket No. 21111 – Application of Entergy Gulf States Inc. for Authority  
29           to Reconcile Fuel Costs and to Recover a Surcharge for Under-Recovered Fuel  
30           Costs.
- 31        13.   Virginia Case No. PUE990717 – Application of Virginia Electric and Power  
32           Company to Revise Its Fuel Factor Pursuant to Virginia Code Section 56-249.6.

14. Texas Docket No. 22344 – Generic Issues Associated with Applications for Approval of Unbundled Cost of Service Rates Pursuant to PURA Section 39.201 and Public Utility Commission Substantive Rule § 25.344.
15. Texas Docket No. 22350 – Application of TXU Electric Company for Approval of Unbundled Cost of Service Rates Pursuant to PURA Section 39.201 and Public Utility Commission Substantive Rule 25.344 (Phase III).
16. Texas Docket No. 22352 – Application of Central Power and Light Company for Approval of Unbundled Cost of Service Rates Pursuant to PURA Section 39.201 and Public Utility Commission Substantive Rule 25.344 (Final Phase).
17. Texas Docket No. 22353 – Application of Southwestern Electric Power Company for Approval of Unbundled Cost of Service Rates Pursuant to PURA Section 39.201 and Public Utility Commission Substantive Rule 25.344 (Final Phase).
18. Texas Docket No. 22354 – Application of West Texas Utilities Company for Approval of Unbundled Cost of Service Rates Pursuant to PURA Section 39.201 and Public Utility Commission Substantive Rule 25.344 (Final Phase).
19. Texas Docket No. 22356 – Application of Entergy Gulf States, Inc. for Approval of Unbundled Cost of Service Rates Pursuant to PURA Section 39.201 and Public Utility Commission Substantive Rule 25.344.
20. Texas Docket No. 22349 – Application of Texas-New Mexico Power Company for Approval of Unbundled Cost of Service Rates Pursuant to PURA Section 39.201 and Public Utility Commission Substantive Rule 25.344 (Final Phase).
21. Virginia Case No. PUE000584 – Application of Virginia Electric and Power Company for Approval of a Functional Separation Plan under the Virginia Electric Utility Restructuring Act.
22. Texas Docket No. 24468 – Staff’s Petition to Determine Readiness for Retail Competition in the Portions of Texas Within the Southwest Power Pool.
23. Texas Docket No. 24469 – Staff’s Petition to Determine Readiness for Retail Competition in the Portions of Texas Within the Southeastern Electric Reliability Council.
24. Virginia Case No. PUE-2002-00377 – Application of Virginia Electric and Power Company to Revise Its Fuel Factor Pursuant to Section 56-249.6 of the Code of Virginia.
25. Texas Docket No. 27035 – Application of Central Power and Light Company for Authority to Reconcile Fuel Costs.
26. Texas Docket No. 28818 – Application of Entergy Gulf States, Inc. for Certification of an Independent Organization for the Entergy Settlement Area in Texas.

27. Virginia Case No. PUE-2000-00550 -- Appalachian Power Company d/b/a American Electric Power: Regional Transmission Entities.
28. Texas Docket No. 29408 – Application of Entergy Gulf States, Inc. for the Authority to Reconcile Fuel Costs.
29. Texas Docket No. 29801 – Application of Southwestern Public Service Company for: (1) Reconciliation of its Fuel Costs for 2002 and 2003; (2) A Finding of Special Circumstances; and (3) Related Relief.
30. Texas Docket No. 30143 -- Petition of El Paso Electric Company to Reconcile Fuel Costs.
31. Texas Docket No. 31540 – Proceeding to Consider Protocols to Implement a Nodal Market in the Electric Reliability Council of Texas Pursuant to PUC Substantive Rule 25.501.
32. Texas Docket No. 32795 – Staff's Petition to Initiate a Generic Proceeding to Re-Allocate Stranded Costs Pursuant to PURA Section 39.253(f).
33. Texas Docket No. 33309 – Application of AEP Texas Central Company for Authority to Change Rates.
34. Texas Docket No. 33310 – Application of AEP Texas North Company for Authority to Change Rates.
35. Michigan Case No. U-15245 – In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Rate Relief.
36. Texas Docket No. 34800 – Application of Entergy Gulf States, Inc. for Authority to Change Rates and to Reconcile Fuel Costs.
37. Texas Docket No. 35717 – Application of Oncor Electric Delivery Company LLC for Authority to Change Rates.
38. RIPUC Docket No. 4065 – Application of the Narragansett Electric Company d/b/a National Grid for Approval of a Change in Electric Base Distribution Rates Pursuant to R.I.G.L. Sections 39-3-10 and 39-3-11.
39. RIPUC Docket No. 4323 – Application of the Narragansett Electric Company d/b/a National Grid for Approval of a Change in Electric and Gas Base Distribution Rates Pursuant to R.I.G.L. Sections 39-3-10 and 39-1-3-11.
40. Oregon Docket No. UE 283 -- In the Matter of Portland General Electric Company's Request for a General Rate Revision.
41. Washington Docket No. UE-141368 – In the Matter of the Petition of Puget Sound Energy to Update Methodologies Used to Allocate Electric Cost of Service and for Electric Rate Design Purposes.

42. Federal Energy Regulatory Commission Docket No. EL15-82-000 -- Illinois Industrial Energy Consumers, Complainant, v. Midcontinent Independent System Operator, Inc., Respondent.
43. RIPUC Docket No. 4568 – In Re: Review of the Narragansett Electric Company d/b/a National Grid's Rate Design Pursuant to R.I. General Laws Section 39-26.6-24.
44. Washington Docket Nos. UE-170033 and UG-170034 – Washington Utilities and Transportation Commission, Complainant, v. Puget Sound Energy, Respondent.
45. RIPUC Docket No. 4770 – The Narragansett Electric Company d/b/a National Grid – Application for Approval of a Change in Electric and Gas Base Distribution Rates.
46. RIPUC Docket No. 4780 – The Narragansett Electric Company d/b/a National Grid – Proposed Power Sector Transformation Vision and Implementation Plan.
47. Federal Energy Regulatory Commission Docket Nos. ER19-1486-000 and ER19-58-000, Enhanced Price Formation In Reserve Markets of PJM Interconnection, L.L.C.
48. Texas Docket No. 49494 – Application of AEP Texas Inc. for Authority to Change Rates.
49. Washington Docket Nos. UE-190529 and UG-190530 – Washington Utilities and Transportation Commission, Complainant, v. Puget Sound Energy, Respondent.
50. New Mexico Case No. 20-00121-UT -- In the Matter of the Petition of Public Service Company of New Mexico, Pursuant to the Efficient Use of Energy Act and the Public Utility Act, for Approval of a Rate Adjustment Mechanism to Remove Regulatory Disincentives and Original Rider No. 52.
51. Texas Docket No. 51415 – Application of Southwestern Electric Power Company for Authority to Change Rates.
52. Alberta Proceeding ID No. 26911 – In the Matter of the *Alberta Utilities Commission Act*, S.A. 2007, c. A-37.2, as amended, and the regulations made thereunder and in the Matter of the AESO Bulk and Regional Rate Design and Modernized DOS Rate Design Application.
53. Washington Docket Nos. UE-220066 and UG-220067 -- Washington Utilities and Transportation Commission, Complainant, v. Puget Sound Energy, Respondent; In the Matter of the Petition of Puget Sound Energy for an Order Authorizing Deferred Accounting Treatment for Puget Sound Energy's Share of Costs Associated with the Tacoma LNG Facility.

- 1 54. Illinois Commerce Commission Docket Nos. 22-0487 and 23-0082 – Illinois  
2 Commerce Commission On Its Own Motion vs. Ameren Illinois Company d/b/a  
3 Ameren Illinois, Order Requiring Ameren Illinois Company to File an Initial Multi-  
4 Year Integrated Grid Plan and Initiating Proceeding to Determine Whether the  
5 Plan is Reasonable and Complies with the Public Utilities Act; Ameren Illinois  
6 Company d/b/a Ameren Illinois, Petition for Approval of a Multi-Year Rate Plan  
7 pursuant to 220 ILCS 5/16-108.18.
- 8 55. Illinois Commerce Commission Docket Nos. 22-0486 and 23-0055 – Illinois  
9 Commerce Commission On Its Own Motion vs. Commonwealth Edison  
10 Company, Order Requiring Commonwealth Edison Company to file an Initial  
11 Multi-Year Integrated Grid Plan and Initiating Proceeding to Determine Whether  
12 the Plan is Reasonable and Complies with the Public Utilities Act;  
13 Commonwealth Edison Company, Verified Petition for Approval of a Multi-Year  
14 Rate Plan under Section 16-108.18 of the Public Utilities Act.
- 15 56. Illinois Commerce Commission Docket No. Docket No. 24-0238 – Ameren  
16 Illinois Company d/b/a Ameren Illinois, Petition to Adjust Rates Pursuant to the  
17 Direction in the Final Order in Dockets 22-0487/23-0082.
- 18 57. Illinois Commerce Commission Docket No. 24-0181 – Commonwealth Edison  
19 Company, Verified Petition for Approval of a Multi-Year Rate Plan under Section  
20 16-108.18 of the Public Utilities Act.
- 21 58. Texas Docket No. 56165 -- Application of AEP Texas Inc. for Authority to  
22 Change Rates.

## *Kathryn Iverson*



Ms. Iverson is an Associate at BAI. She has a Bachelor of Science Degree in Agricultural Sciences and a Master of Science Degree in Economics from Colorado State University.

Ms. Iverson joined BAI in 1994, and provides energy testimony, analysis and review in eleven states with work in the areas of restructuring, unbundling rates and assessing resource plans. Previously, she was Senior Utility Economist at ERG International Consultants, Inc. of Golden, Colorado where she was responsible for economic analysis of integrated resource planning and demand-side resource evaluation, along with cost allocation and rate design studies. She is located in BAI's Phoenix, Arizona office.

### ***Areas of Expertise***

#### **Competitive Procurement**

Alternative Energy Supply  
Options  
Cogeneration  
Market Price Surveys  
Price Forecasts  
Request for Proposals

#### **Cost of Service/Rate Design**

Cost of Service  
Demand-Side Management  
Marginal Cost Analysis  
Performance Based Rates  
Purchase Power Contracts  
Rate Design and Tariff Analysis  
Real-Time Pricing  
Resource Planning  
Stranded Costs  
Unbundled Rates

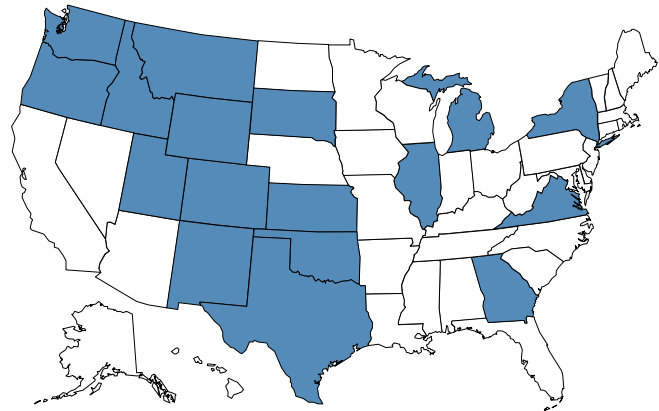
#### **Financial**

Asset Valuation  
Fuel Cost Recovery

#### **Special Projects**

Economic Valuation Models

### **Project Work**



**Qualifications of Kathryn E. Iverson**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Kathryn E. Iverson; 17244 W. Cordova Court; Surprise, AZ 85387.

3    **Q     PLEASE STATE YOUR OCCUPATION.**

4    A     I am a consultant in the field of public utility regulation and an Associate with the firm  
5         of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

6    **Q     PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND WORK**  
7         **EXPERIENCE.**

8    A     In 1980 I received a Bachelors of Science Degree in Agricultural Sciences from  
9         Colorado State University, and in 1983, I received a Masters of Science Degree in  
10        Economics from Colorado State University.

11           In March of 1984, I accepted a position as Rate Analyst with the consulting  
12        firm Browne, Bortz and Coddington in Denver, Colorado. My duties included  
13        evaluation of proposed utility projects, benefit-cost analysis of resource decisions,  
14        cost of service studies and rate design, and analyses of transmission and substation  
15        equipment purchases.

16           In February 1986, I accepted a position with Applied Economics Group, where  
17        I was responsible for utility economic analysis including cogeneration projects,  
18        computer modeling of power requirements for an industrial pumping facility, and  
19        revenue impacts associated with various proposed utility tariffs. In January of 1989, I  
20        was promoted to the position of Vice President. In this position, I assumed the  
21        additional responsibilities of project leader on projects, including the analysis of  
22        alternative cost recovery methods, pricing, rate design and DSM adjustment clauses,

1 and representation of a group of industrial customers on the Conservation and Least  
2 Cost Planning Advisory Committee to Montana Power Company.

3 In March 1992, I accepted a position with ERG International Consultants, Inc.,  
4 of Golden, Colorado as Senior Utility Economist. While at ERG, I was responsible for  
5 the cost-effectiveness analysis of demand-side programs for Western Area Power  
6 Administration customers. I also assisted in the development of a reference manual  
7 on the process of Integrated Resource Planning including integration of supply and  
8 demand resource, public participation, implementation of the resource plan and  
9 elements of writing a plan. I lectured and provided instructional materials on the key  
10 concept of life-cycle costing seminars held to provide resource planners and utility  
11 decision-makers with a background and basic understanding of the fundamental  
12 techniques of economic analysis. My work also included the evaluation of a marginal  
13 cost of service study, assessment of avoided cost rates, and computer modeling  
14 relating engineering simulation models to weather-normalized loads of schools in  
15 California.

16 In November of 1994, I accepted a position with Drazen-Brubaker &  
17 Associates, Inc. ("DBA"). In April 1995, the firm of Brubaker & Associates, Inc. was  
18 formed. It includes most of the former DBA principals and Staff. Since joining this  
19 firm, I have performed various analyses of integrated resource plans, examination of  
20 cost of service studies and rate design, fuel cost recovery proceedings, as well as  
21 estimates of transition costs and restructuring plans.

22 In addition to our main office in St. Louis, the firm also has branch offices in  
23 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

1    **Q     HAVE YOU EVER TESTIFIED BEFORE A REGULATORY BODY?**

2    **A     Yes. I have testified before the regulatory commissions in Colorado, Georgia, Idaho,**  
3       **Michigan, Montana, New Mexico, Oregon, Texas, Washington and Wyoming.**

## Colin Fitzhenry



Mr. Fitzhenry is an Associate at BAI. He received a Bachelor of Science in General Engineering from the University of Illinois Urbana-Champaign, which provided him a broad background in mechanics and control systems. Prior to joining BAI, Mr. Fitzhenry served as an Engineer Intern for Dynegy Inc., where he was involved with generation operation at both Vermilion Power Station and Tilton Power Station.

Since joining BAI in January 2013, Mr. Fitzhenry has provided assistance in several regulated utility matters. Some of these include transmission planning, fuel cost recovery, environmental compliance plans, mergers, asset transfers, electrical and commodity price forecasting, and power procurement.

### ***Areas of Expertise***

#### **Competitive Procurement**

Cogeneration  
Electric Load Forecasts  
Price Forecasts

#### **Cost of Service/Rate Design**

Cost of Service Modeling  
Production Cost Modeling  
Rate Design and Tariff Analysis  
Resource Planning  
Transmission Planning and  
Operations

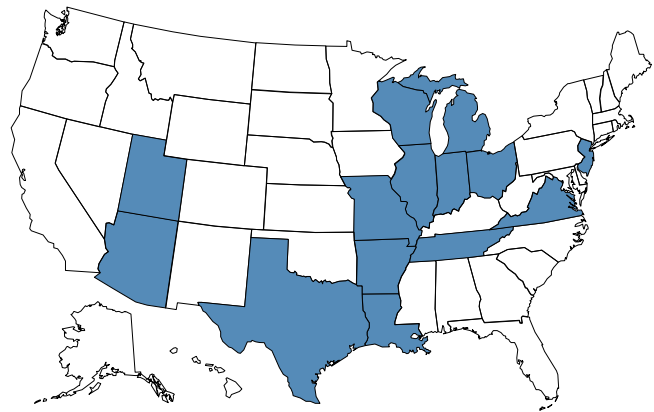
#### **Financial**

Asset Transfer Evaluations  
Economic Modeling  
Fuel Cost Recovery

#### **Special Projects**

Clean Power Plan Compliance  
Transmission Line Routing

### **Project Work**



### **Other Project Work**

- Alberta

**Qualifications of Colin Fitzhenry**

1    **Q    PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A    Colin Fitzhenry. My business address is 16690 Swingley Ridge Road, Suite 140,  
3    Chesterfield, MO 63017.

4    **Q    PLEASE STATE YOUR OCCUPATION.**

5    A    I am a consultant in the field of public utility regulation and an Associate with the firm  
6    of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7    **Q    PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND**  
8    **EXPERIENCE.**

9    A    I received a Bachelor of Science in General Engineering from the University of Illinois  
10    Urbana-Champaign, which provided a broad background in mechanics and control  
11    systems. Prior to joining BAI, I served as an Engineer Intern for Dynegy Inc., where I  
12    was involved with generation operation at both Vermilion Power Station and Tilton  
13    Power Station.

14                Since joining BAI in January 2013, I have provided assistance in several  
15    regulated utility matters. Some of these include resource planning, transmission  
16    planning, fuel cost recovery, environmental compliance plans, mergers, asset  
17    transfers, electrical and commodity price forecasting, and power procurement.

18                The firm of Drazen-Brubaker & Associates, Inc. was incorporated in 1972 and  
19    assumed the utility rate and economic consulting activities of Drazen Associates, Inc.,  
20    founded in 1937. In April, 1995 the firm of Brubaker & Associates, Inc. was formed. It  
21    includes most of the former DBA principals and staff. Our staff includes consultants

1 with backgrounds in accounting, engineering, economics, finance, mathematics,  
2 computer science and business.

3 Brubaker & Associates, Inc. and its predecessor firm have participated in over  
4 700 major utility rate and other cases and statewide generic investigations before  
5 utility regulatory commissions in 40 states, involving electric, gas, water, and steam  
6 rates and other issues. Cases in which the firm has been involved have included  
7 more than 80 of the 100 largest electric utilities and over 30 gas distribution  
8 companies and pipelines.

9 While the firm has always assisted its clients in negotiating contracts for utility  
10 services in the regulated environment, increasingly there are opportunities for certain  
11 customers to acquire power on a competitive basis from a supplier other than its  
12 traditional electric utility. The firm assists clients in identifying and evaluating  
13 purchased power options, conducts RFPs and negotiates with suppliers for the  
14 acquisition and delivery of supplies. We have prepared option studies and/or  
15 conducted RFPs for competitive acquisition of power supply for industrial and other  
16 end-use customers throughout the United States and in Canada, involving total needs  
17 in excess of 3,000 megawatts. The firm is also an associate member of the Electric  
18 Reliability Council of Texas.

19 In addition to our main office in St. Louis, the firm also has branch offices in  
20 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

## James A. Leyko



### *Areas of Expertise*

#### Financial

Incentive Compensation  
Income Taxes  
Pensions and Benefits  
Revenue Requirement Issues

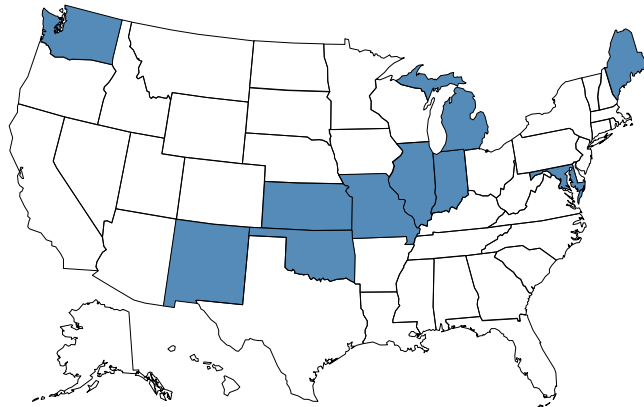
#### Special Projects

Energy Efficiency  
Demand Response  
ISO New England

Mr. Leyko is a Senior Consultant at BAI. He received a Bachelor of Arts Degree in History from Tulane University in 2007. He attended Saint Louis University and received a Master of Business Administration Degree in 2011. Mr. Leyko joined BAI and served in the analyst department until 2012. Prior to rejoining BAI as a Consultant in 2018, he worked as a Regulatory Economist for the Maryland Public Service Commission and as the Regulatory Affairs Manager for the Efficiency Maine Trust.

Mr. Leyko has written testimony and appeared as an expert witness before the Illinois Commerce Commission, the Maine Public Utilities Commission, the Maryland Public Service Commission, and the Oklahoma Corporation Commission, and has supported filings for several regulated utility matters as a Consultant for BAI. These assignments included revenue requirement issues such as incentive compensation and vegetation management, income taxes, the impact of the Tax Cuts and Jobs Act of 2017, and resource planning.

### Project Work



**Qualifications of James Leyko**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     James A. Leyko. My business address is 16690 Swingley Ridge Road, Suite 140,  
3        Chesterfield, MO 63017.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am a Senior Consultant in the field of public utility regulation with the firm of Brubaker  
6        & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7    **Q     PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.**

8    A     I received a Bachelor of Arts Degree in History from Tulane University in 2007. I  
9        attended Saint Louis University and received a Master of Business Administration  
10       Degree in 2011. I joined BAI and served in the analyst department until 2012. Prior to  
11       rejoining BAI as a Consultant in 2018, I worked as a Regulatory Economist for the  
12       Maryland Public Service Commission and as the Regulatory Affairs Manager for the  
13       Efficiency Maine Trust.

14           I have written testimony and appeared as an expert witness before the Illinois  
15       Commerce Commission, the Maine Public Utilities Commission, the Maryland Public  
16       Service Commission, and the Oklahoma Corporation Commission, and have supported  
17       filings for several regulated utility matters as a Consultant for BAI. These assignments  
18       included revenue requirement issues such as incentive compensation and vegetation  
19       management, income taxes, the impact of the Tax Cuts and Jobs Act of 2017, and  
20       resource planning.

21           BAI was formed in April 1995. BAI and its predecessor firm have participated  
22       in more than 700 regulatory proceedings in 40 states and Canada.

1           BAI provides consulting services in the economic, technical, accounting, and  
2           financial aspects of public utility rates and in the acquisition of utility and energy  
3           services through RFPs and negotiations, in both regulated and unregulated markets.  
4           Our clients include large industrial and institutional customers, state regulatory  
5           agencies, and some utilities. We also prepare special studies and reports, forecasts,  
6           surveys and siting studies, and present seminars on utility-related issues.

7           In general, we are engaged in energy and regulatory consulting, economic  
8           analysis and contract negotiation. In addition to our main office in St. Louis, the firm  
9           also has branch offices in Corpus Christi, Texas; Louisville, Kentucky and Phoenix,  
10          Arizona.

## Magdalena Ackenhausen



### Areas of Expertise

#### Competitive Procurement

Energy Procurement  
Request for Proposals  
Risk Management

#### Financial

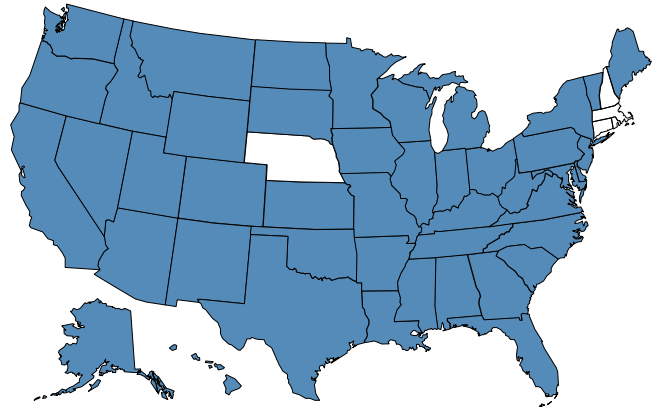
Asset/Company Valuation  
Asset Sale  
Bankruptcy-Related Issues  
Cost of Capital  
Depreciation Studies  
Electric Gas and Water  
Financial Integrity  
Off-Balance Sheet Debt  
Fuel Cost Recovery  
Merger Evaluations  
Rate Base Issues  
Revenue Requirement Issues  
Utility Revenue Analysis

Ms. Ackenhausen is a Consultant at BAI. She received a Bachelor of Science Degree in Business Administration with a concentration in Finance and minors in Economics and German from Truman State University in 2002. Ms. Ackenhausen also earned a Master of Business Administration Degree, again with a concentration in Finance from the University of Missouri-St. Louis in 2007.

Prior to joining BAI, Ms. Ackenhausen was employed by Nexstar Financial Corporation. In this position, she assisted first-time home buyers and existing borrowers with obtaining mortgage financing. She also assessed the net worth of her clients' financial assets.

Ms. Ackenhausen joined BAI in 2004 and she has been involved in various electric, natural gas and water regulatory issues in the field of cost of capital, capital structure, financial integrity, merger evaluation, commodity risk management, energy procurement, depreciation studies revenue requirement and rate base evaluation.

### Project Work



### Other Project Work

- Federal Energy Regulatory Commission (FERC)
- Nova Scotia
- Ontario

**Qualifications of Magdalena G. Ackenhausen**

1   **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2   A     Magdalena G. Ackenhausen. My business address is 16690 Swingley Ridge Road,  
3         Suite 140, Chesterfield, MO 63017.

4   **Q     PLEASE STATE YOUR OCCUPATION.**

5   A     I am a Consultant in the field of public utility regulation with the firm of Brubaker &  
6         Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7   **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL**  
8         **EMPLOYMENT EXPERIENCE.**

9   A     In 2002, I graduated from Truman State University with a Bachelor of Science Degree  
10        in Business Administration with a concentration in Finance and minors in Economics  
11        and German. In 2007, I earned a Master Degree of Business Administration, again  
12        with a concentration in Finance from the University of Missouri in Saint Louis.

13           In 2003, immediately upon my graduation, I accepted a position as a mortgage  
14        analyst with Nexstar Financial Corporation in St. Louis. As a mortgage analyst, I  
15        assisted not only first home buyers in obtaining mortgage financing, but also existing  
16        borrowers in the process of refinancing their homes, securing a line of credit, and  
17        subordinating second mortgages. In addition, I assessed the net worth of borrowers'  
18        financial assets and evaluated borrowers' creditworthiness to ensure they will not  
19        default on their existing obligations. I also performed extensive financial analysis in  
20        compliance with Fannie Mae rules and procedures for each mortgage I approved and  
21        finalized.

1           In June of 2004, I accepted an analyst position with BAI. In this position, I  
2 analyzed utility bills and tested alternative rates. Working in the analyst department, I  
3 prepared cost of service and depreciation studies. Further, I utilized extensive  
4 information sources such as utility stock and credit reports, and *The Value Line*  
5 *Investment Survey* in conjunction with the *Value Line Investment Analyzer* software. In  
6 addition, I developed financial models such as Discounted Cash Flow ("DCF"), Capital  
7 Asset Pricing Model ("CAPM"), and Risk Premium ("RP") analysis to identify the  
8 appropriate cost of equity for electric, gas, and water utilities. My financial background  
9 allowed me to apply various financial techniques to re-price the cost of debt  
10 instruments based on the current market conditions and estimate the appropriate cost  
11 of equity for utility companies in regulatory proceedings. Further, I evaluated the  
12 financial performance of various electric, gas and water utilities and developed industry  
13 benchmark financial ratios based on regulatory annual and quarterly filings. As an  
14 analyst, I also evaluated utilities' capital structure and financial integrity, taking into  
15 account various off-balance sheet debt equivalents such as purchased power  
16 agreements, operating leases and trade receivables.

17           At the beginning of 2008, I joined the consulting team of BAI and I continue  
18 enhancing my experience in the regulatory process by assisting in the preparation of  
19 testimonies in various state jurisdictions. In addition, I am involved in the evaluation of  
20 merger and acquisition ("M&A") activities, and the regulatory proceedings for utilities  
21 emerging from bankruptcy. I also evaluate the current economic and energy market,  
22 including commodity indices and develop forward pricing models, in order to assist  
23 clients in the process of managing their risk exposure. At BAI, I continue to extend my  
24 experience working with large energy users and evaluate requests for proposals  
25 ("RFPs") for electric and gas energy supply based on competitive energy pricing.

- 1 In addition to our main office in St. Louis, the firm also has branch offices in
- 2 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

## Logan Griggs



### ***Areas of Expertise***

#### **Competitive Procurement**

Cogeneration  
Energy Procurement  
Supply Management  
Market Analysis  
Price Forecasts  
Request for Proposals  
Risk Management

#### **Cost of Service/Rate Design**

Demand-Side Management  
Energy Efficiency  
Interruptible Rates  
Purchase Power Contracts  
Tariff Analysis  
Real-Time Pricing  
Standby Rates

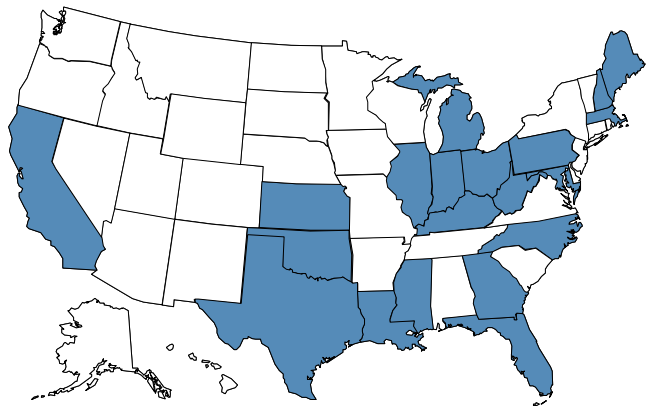
#### **Special Projects**

Rate Forecasts  
Site Audits  
Site Selection & Evaluation

Mr. Griggs is a Consultant at BAI. He received a Bachelor's Degree in Psychology and an Associate's Degree in Economics from the University of Louisville in 2013. Mr. Griggs also earned a Master of Business Administration, with a concentration in Data Analytics and Finance, from the Graduate School of Business at the University of Louisville.

Mr. Griggs joined BAI in 2022. Throughout his career, he has provided strategic procurement services and tactical support to both large commercial and industrial organizations to help them transform their energy management and sustainability processes. This includes developing and implementing energy procurement and risk management strategies for clients and providing intelligence on underlying cost and regulatory parameters to assist in negotiating favorable terms with electricity and natural gas third-party suppliers and utilities. Mr. Griggs also has experience performing financial and scenario analysis associated with cogeneration and PPA/VPPA projects.

### **Project Work**



**Qualifications of T. Logan Griggs**

1    **Q    PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A    T. Logan Griggs. My business address is 4501 Blenheim Road, Louisville, KY 40207.

3    **Q    PLEASE STATE YOUR OCCUPATION.**

4    A    I am a Consultant in the field of public utility regulation with the firm of Brubaker &  
5    Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

6    **Q    PLEASE    SUMMARIZE    YOUR    EDUCATIONAL    BACKGROUND    AND**  
7    **EXPERIENCE.**

8    A    I graduated from the University of Louisville in 2013, with a Bachelor's Degree in  
9    Psychology and an Associate's Degree in Economics. Subsequent to graduation, I  
10    was employed by Schneider Electric – Global Solutions of Louisville, KY, a subsidiary  
11    of Schneider Electric.

12            In the Fall of 2015, I enrolled in the Graduate School of Business at the  
13    University of Louisville in Louisville, KY. I graduated in May of 2017 with the Degree  
14    of Master of Business Administration with a Data Analytics and Finance focus.

15            From September of 2014 until October of 2017, I was employed by Schneider  
16    Electric – Energy & Sustainability Services of Louisville, KY, a subsidiary of Schneider  
17    Electric.

18            From October of 2017 until February of 2021, I was employed by ENGIE  
19    Impact – Energy & Sustainability Management of Spokane, WA, a subsidiary of  
20    ENGIE, and from March of 2021 until December of 2021, I was employed by NUS  
21    Consulting Group of Park Ridge, NJ.

1 In January of 2022, I joined the firm of Brubaker & Associates, Inc ("BAI"),  
2 energy, economic and regulatory consultants of Chesterfield, MO.

3 Throughout my career, I have provided strategic procurement services and  
4 tactical support to both large commercial and industrial organizations to help them  
5 transform their energy management and sustainability processes. This includes  
6 developing and implementing energy procurement and risk management strategies  
7 for clients and providing intelligence on underlying cost and regulatory parameters to  
8 assist in negotiating favorable terms with electricity and natural gas third-party  
9 suppliers and utilities. I also have experience performing financial and scenario  
10 analysis associated with cogeneration and PPA/VPPA projects

11 The firm of Drazen-Brubaker & Associates, Inc. was incorporated in 1972 and  
12 assumed the utility rate and economic consulting activities of Drazen Associates, Inc.,  
13 founded in 1937. In April, 1995 the firm of Brubaker & Associates, Inc. was formed.  
14 It includes most of the former DBA principals and staff. Our staff includes consultants  
15 with backgrounds in accounting, engineering, economics, finance, mathematics,  
16 computer science and business.

17 Brubaker & Associates, Inc. and its predecessor firm have participated in over  
18 700 major utility rate and other cases and statewide generic investigations before  
19 utility regulatory commissions in 40 states, involving electric, gas, water, and steam  
20 rates and other issues. Cases in which the firm has been involved have included  
21 more than 80 of the 100 largest electric utilities and over 30 gas distribution  
22 companies and pipelines.

23 While the firm has always assisted its clients in negotiating contracts for utility  
24 services in the regulated environment, increasingly there are opportunities for certain  
25 customers to acquire power on a competitive basis from a supplier other than its

1 traditional electric utility. The firm assists clients in identifying and evaluating  
2 purchased power options, conducts RFPs and negotiates with suppliers for the  
3 acquisition and delivery of supplies. We have prepared option studies and/or  
4 conducted RFPs for competitive acquisition of power supply for industrial and other  
5 end-use customers throughout the United States and in Canada, involving total needs  
6 in excess of 3,000 megawatts. The firm is also an associate member of the Electric  
7 Reliability Council of Texas.

8 In addition to our main office in St. Louis, the firm also has branch offices in  
9 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

## Matthew Smith



Mr. Smith is a Consultant at BAI. He graduated from Southern Illinois University with a Bachelor's Degree in Economics.

Mr. Smith joined BAI in May 2018 as an Analyst. He was promoted to Senior Analyst in 2021, and in 2023 he was promoted to Consultant. Since joining BAI, Mr. Smith has performed detailed analyses on a variety of subjects within the scope of electric, natural gas, and water regulatory proceedings. These analyses include cost of service studies, return on equity, rate design, and resource adequacy issues. Mr. Smith has also been engaged in the evaluation of request for proposals responses, the creation of regional electric market price forecast models, and load forecast models for industrial energy users in the electric and natural gas fields.

### *Areas of Expertise*

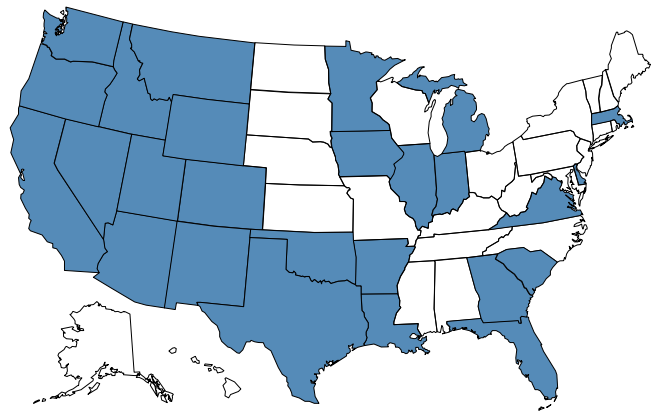
#### Cost of Service/Rate Design

Cost of Service Modeling  
Production Cost Modeling  
Rate Design and Tariff Analysis  
Resource Planning

#### Financial

Cost of Capital  
Revenue Requirement Issues

### Project Work



**Qualifications of Matthew P. Smith**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Matthew P. Smith. My business address is 16690 Swingley Ridge Road, Suite 140,  
3           Chesterfield, MO 63017.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am a Consultant in the field of public utility regulation with the firm of Brubaker &  
6           Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7    **Q     PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.**

8    A     In 2017, I received a Bachelor of Science Degree in Economics from Southern Illinois  
9           University.

10           In May of 2018, I accepted an Analyst position with Brubaker & Associates, Inc.  
11           ("BAI"). I was promoted to Senior Analyst in 2021, and in 2023 I was promoted to  
12           Consultant. During my employment at BAI I have performed detailed analysis on a  
13           variety of subjects within the scope of electric, natural gas, and water regulatory  
14           proceedings. This analysis includes, but is not limited to the following: Cost of Service  
15           Studies ("COSS"), Return on Equity ("ROE"), Rate Design, and Resource Adequacy  
16           issues. I have also been engaged in the evaluation of Request for Proposals ("RFP")  
17           responses, the creation of regional electric market price forecast models, and load  
18           forecast models for industrial energy users in the electric and natural gas fields.

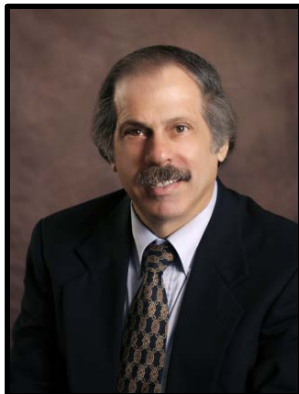
19           BAI was formed in April 1995. BAI and its predecessor firm have participated  
20           in more than 700 regulatory proceedings in 40 states and Canada.

21           BAI provides consulting services in the economic, technical, accounting, and  
22           financial aspects of public utility rates and in the acquisition of utility and energy

1 services through RFPs and negotiations, in both regulated and unregulated markets.  
2 Our clients include large industrial and institutional customers, state regulatory  
3 agencies, and some utilities. We also prepare special studies and reports, forecasts,  
4 surveys and siting studies, and present seminars on utility-related issues.

5 In general, we are engaged in energy and regulatory consulting, economic  
6 analysis and contract negotiation. In addition to our main office in St. Louis, the firm  
7 also has branch offices in Corpus Christi, Texas; Louisville, Kentucky and Phoenix,  
8 Arizona.

## Nicholas Phillips, Jr.



### ***Areas of Expertise***

#### **Competitive Procurement**

Alternative Energy Supply  
Options  
Cogeneration  
Contract Development, Evaluation  
and Negotiations  
Electric Retail Competition and  
Customer Choice  
Market Power Analysis  
Price Forecasts  
Request for Proposals  
Risk Analysis

#### **Cost of Service/Rate Design**

Ancillary Service Rates  
Cost of Service  
Demand-Side Management  
Gas Transportation Rates and  
Policy  
Interruptible Rates  
Marginal Cost Analysis  
Nuclear Decommissioning Costs  
Performance Based Rates  
Performance Standards for  
Generation Units  
Prudence and Used/Useful  
Evaluation  
Rate Design and Tariff Analysis  
Purchase Power Contracts  
Real-Time Pricing  
Resource Planning  
Standby Rates  
Steam Cost Analysis  
Stranded Costs  
Transmission Pricing and Access

#### **Financial**

Asset Valuation  
Fuel Cost Recovery  
Merger Evaluations  
Revenue Requirement Issues

#### **Special Projects**

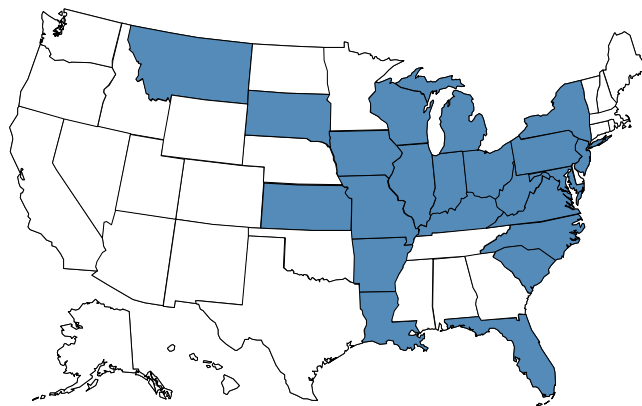
Economic Dispatch  
Legislation and Public Policy  
Site Selection and Evaluation

Mr. Phillips is Of Counsel at BAI. He received Degrees of Bachelor of Science in Electrical Engineering from the Lawrence Institute of Technology and Master of Business Administration from Wayne State University and has taken graduate level courses in Economics at the College of Liberal Arts of Wayne State University and the University of Missouri.

Prior to entering the consulting field in 1979, Mr. Phillips was Acting Director of Revenue Requirements at The Detroit Edison Company. He was responsible for fuel and purchased power clauses, rate cases, economic studies, cost of service studies, depreciation studies and other related activities. He was the Manager of Rate Cases before the Michigan Public Service Commission and the Federal Energy Regulatory Commission, and has testified on cost of service, rate base, income statement items, unit costs, power plant operations and related subjects.

Since 1979, Mr. Phillips has provided consulting services on virtually all aspects of electric and gas issues. He has provided testimony on a variety of subjects on more than 300 occasions. He has assisted clients in the development and evaluation of complex service options in the changing regulatory environment. Recent engagements have concentrated on electric and gas rate design, fuel cost recovery, merger activity and client cost reduction initiatives.

### **Project Work**



### **Other Project Work**

- City of New Orleans
- Lansing Board of Water and Light

### **Principal Advisor to:**

- Carolina Industrial Group for Fair Utility Rates
- Indiana Industrial Energy Consumers, Inc.

**Qualifications of Nicholas Phillips, Jr.**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Nicholas Phillips, Jr. My business address is 16690 Swingley Ridge Road, Suite 140,  
3           Chesterfield, MO 63017.

4    **Q     PLEASE STATE YOUR OCCUPATION.**

5    A     I am an Of Counsel Consultant in the field of public utility regulation with the firm of  
6           Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7    **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL  
8           EMPLOYMENT EXPERIENCE.**

9    A     I graduated from Lawrence Institute of Technology in 1968 with a Bachelor of Science  
10          Degree in Electrical Engineering. I received a Master's of Business Administration  
11          Degree from Wayne State University in 1972. Since that time I have taken many  
12          Masters and Ph.D. level courses in the field of Economics at Wayne State University  
13          and the University of Missouri.

14                I was employed by The Detroit Edison Company in June of 1968 in its  
15          Professional Development Program. My initial assignments were in the engineering  
16          and operations divisions where my responsibilities included the overhead and  
17          underground design, construction, operation and specifications for transmission and  
18          distribution equipment; budgeting and cost control for operations and capital  
19          expenditures; equipment performance under field and laboratory conditions; and  
20          emergency service restoration. I also worked in various districts, planning system  
21          expansion and construction based on increased and changing loads.

1           Since 1973, I have been engaged in the preparation of studies involving  
2 revenue requirements based on the cost to serve electric, steam, water and other  
3 portions of utility operations.

4           Other responsibilities have included power plant studies; profitability of various  
5 segments of utility operations; administration and recovery of fuel and purchased  
6 power costs; sale of utility plant; rate investigations; depreciation accrual rates;  
7 economic investigations; the determination of rate base, operating income, rate of  
8 return; contract analysis; rate design and revenue requirements in general.

9           I held various positions at Detroit Edison, including Supervisor of Cost of  
10 Service, Supervisor of Economic studies and Depreciation, Assistant Director of Load  
11 Research, and was designated as Manager of various rate cases before the Michigan  
12 Public Service Commission and the Federal Energy Regulatory Commission. I was  
13 acting as Director of Revenue Requirements when I left Detroit Edison to accept a  
14 position at Drazen-Brubaker & Associates, Inc., in May of 1979.

15           The firm of Drazen-Brubaker & Associates, Inc. was incorporated in 1972 and  
16 has assumed the utility rate and economic consulting activities of Drazen Associates,  
17 Inc., active since 1937. In April 1995, the firm of Brubaker & Associates, Inc. was  
18 formed. It includes most of the former DBA principals and staff.

19           Our firm has prepared many studies involving original cost and annual  
20 depreciation accrual rates relating to electric, steam, gas and water properties, as  
21 well as cost of service studies in connection with rate cases and negotiation of  
22 contracts for substantial quantities of gas and electricity for industrial use. In these  
23 cases, it was necessary to analyze property records, depreciation accrual rates and  
24 reserves, rate base determinations, operating revenues, operating expenses, cost of  
25 capital and all other elements relating to cost of service.

1 In general, we are engaged in valuation and depreciation studies, rate work,  
2 feasibility, economic and cost of service studies and the design of rates for utility  
3 services. In addition to our main office in St. Louis, the firm also has branch offices in  
4 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

5 **Q WHAT ADDITIONAL EDUCATIONAL, PROFESSIONAL EXPERIENCE AND**  
6 **AFFILIATIONS HAVE YOU HAD?**

7 A I have completed various courses and attended many seminars concerned with rate  
8 design, load research, capital recovery, depreciation, and financial evaluation. I have  
9 served as an instructor of mathematics of finance at the Detroit College of Business  
10 located in Dearborn, Michigan. I have also lectured on rate and revenue requirement  
11 topics.

12 **Q HAVE YOU PREVIOUSLY APPEARED BEFORE A REGULATORY COMMISSION?**

13 A Yes. I have appeared before the public utility regulatory commissions of Arkansas,  
14 Delaware, Illinois, Indiana, Iowa, Kansas, Kentucky, Maryland, Michigan, Missouri,  
15 Montana, New Jersey, New York, North Carolina, Ohio, Pennsylvania, South  
16 Carolina, South Dakota, Virginia, West Virginia, and Wisconsin, the Lansing Board of  
17 Water and Light, the District of Columbia, and the Council of the City of New Orleans  
18 in numerous proceedings concerning cost of service, rate base, unit costs, pro forma  
19 operating income, appropriate class rates of return, adjustments to the income  
20 statement, revenue requirements, rate design, integrated resource planning, power  
21 plant operations, fuel cost recovery, regulatory issues, rate-making issues,  
22 environmental compliance, avoided costs, cogeneration, cost recovery, economic

- 1 dispatch, rate of return, demand-side management, regulatory accounting and
- 2 various other items.

## James Selecky



### Areas of Expertise

#### Competitive Procurement

Alternative Energy Supply  
Options  
Cogeneration  
Contract Development,  
Evaluation and Negotiations  
Electric Retail Competition and  
Customer Choice  
Energy Procurement  
Price Forecasts  
Request for Proposals

#### Cost of Service/Rate Design

Ancillary Service Rates  
Cost of Service  
Cost Trackers and Riders  
Demand-Side Management  
Nuclear Decommissioning Costs  
Performance Based Rates  
Purchase Power Contracts  
Rate Design and Tariff Analysis  
Standby Rates  
Stranded Costs  
Transmission Pricing and Access

#### Financial

Asset Sales  
Cost of Capital  
Depreciation Studies  
Economic Modeling  
Financial Integrity  
Fuel Cost Recovery  
Merger Evaluations  
Regulatory Accounting  
Revenue Requirement Issues  
Securitization

#### Special Projects

Energy Assessment Studies  
Strategic Energy Management  
Sustainability  
Training Seminars  
Utility Privatization Studies

Mr. Selecky is Of Counsel at BAI. He received Degrees of Bachelor of Science in Engineering from Oakland University and Master of Business Administration in Finance from Wayne State University.

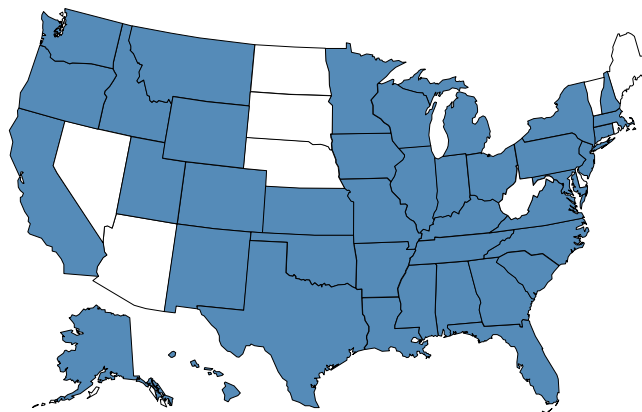
Mr. Selecky was a registered Professional Engineer in the State of Michigan.

Prior to entering the consulting field in 1984, he was Director of Revenue Requirements at The Detroit Edison Company and was responsible for purchased power and fuel cost filings, economic, depreciation, and cost of service studies and development of rate case revenue requirements.

Since 1984, Mr. Selecky has provided consulting service to clients on almost all aspects of regulated and competitive electricity and natural gas issues. He has testified in nearly all issues related to setting utility rates. He has filed testimony in over 200 proceedings in over 30 jurisdictions.

Recent engagements have concentrated on cost of service, rate design, revenue requirement issues, development of energy strategies, and competitive sourcing of power.

### Project Work



### Other Project Work

- Alberta
- British Columbia
- Federal Energy Regulatory Commission (FERC)
- Nova Scotia
- Ontario
- Saskatchewan

**Qualifications of James T. Selecky**

1   **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2   A     James T. Selecky. My business address is 16690 Swingley Ridge Road, Suite 140,  
3         Chesterfield, MO 63017.

4   **Q     PLEASE STATE YOUR OCCUPATION.**

5   A     I am an Of Counsel Consultant in the field of public utility regulation with the firm of  
6         Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7   **Q     PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL**  
8         **EMPLOYMENT EXPERIENCE.**

9   A     I graduated from Oakland University in 1969 with a Bachelor of Science degree with a  
10        major in Engineering. In 1978, I received the degree of Master of Business  
11        Administration with a major in Finance from Wayne State University.

12           I was employed by The Detroit Edison Company ("DECo") in April of 1969 in its  
13        Professional Development Program. My initial assignments were in the engineering  
14        and operations divisions where my responsibilities included evaluation of equipment for  
15        use on the distribution and transmission system; equipment performance testing under  
16        field and laboratory conditions; and troubleshooting and equipment testing at various  
17        power plants throughout the DECo system. I also worked on system design and  
18        planning for system expansion.

19           In May of 1975, I transferred to the Rate and Revenue Requirement area of  
20        DECo. From that time, and until my departure from DECo in June 1984, I held various  
21        positions which included economic analyst, senior financial analyst, supervisor of the  
22        Rate Research Division, supervisor of the Cost-of-Service Division and director of the

1 Revenue Requirement Department. In these positions, I was responsible for  
2 overseeing and performing economic and financial studies and book depreciation  
3 studies; developing fixed charge rates and parameters and procedures used in  
4 economic studies; providing a financial analysis consulting service to all areas of  
5 DECo; developing and designing rate structure for electrical and steam service;  
6 analyzing profitability of various classes of service and recommending changes  
7 therein; determining fuel and purchased power adjustments; and all aspects of  
8 determining revenue requirements for ratemaking purposes.

9 In June of 1984, I joined the firm of Drazen-Brubaker & Associates, Inc.  
10 ("DBA"). In April 1995, the firm of Brubaker & Associates, Inc. was formed. It includes  
11 most of the former DBA principals and staff. At DBA and BAI I have testified in electric,  
12 gas and water proceedings involving almost all aspects of regulation. I have also  
13 performed economic analyses for clients related to energy cost issues.

14 In addition to our main office in St. Louis, the firm also has branch offices in  
15 Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

16 **Q HAVE YOU PREVIOUSLY APPEARED BEFORE A REGULATORY COMMISSION?**

17 **A** Yes. I have testified on behalf of DECo in its steam heating and main electric cases. In  
18 these cases I have testified to rate base, income statement adjustments, changes  
19 in book depreciation rates, rate design, and interim and final revenue deficiencies.

20 In addition, I have testified before the regulatory commissions of the States of  
21 Colorado, Connecticut, Georgia, Illinois, Indiana, Iowa, Kansas, Louisiana, Maryland,  
22 Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, North Carolina,  
23 Ohio, Oklahoma, Oregon, Tennessee, Texas, Utah, Washington, Wisconsin, and  
24 Wyoming, and the Provinces of Alberta, Nova Scotia and Saskatchewan. I also have

1 testified before the Federal Energy Regulatory Commission. In addition, I have filed  
2 testimony in proceedings before the regulatory commissions in the States of Florida,  
3 Hawaii, Kentucky, Montana, New York, Pennsylvania, Virginia and the Province of  
4 British Columbia. My testimony has addressed revenue requirement issues, cost of  
5 service, rate design, financial integrity, accounting-related issues, merger-related  
6 issues, and performance standards. The revenue requirement testimony has  
7 addressed book depreciation rates, decommissioning expense, O&M expense levels,  
8 rate base adjustments, working capital, and post-test year adjustments. In addition, I  
9 have testified on deregulation issues such as stranded cost estimates.

10 **Q ARE YOU A REGISTERED PROFESSIONAL ENGINEER?**

11 **A** Yes, I formerly was a registered professional engineer in the State of Michigan, but I  
12 have let my registration expire.

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
**November 2022**

**Attachment 2**  
**Page 1 of 11**

| Date Filed | State | Docket No.                                       | Utility                                                                               | Type                                    | Subjects                                                                                         | On Behalf Of                                                                           |
|------------|-------|--------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 10/17/2025 | AR    | 25-003-U                                         | SOUTHWESTERN ELECTRIC POWER COMPANY                                                   | Surrebuttal                             | Rate of Return / Capital Structure                                                               | Office of Arkansas Attorney General Tim Griffin                                        |
| 10/17/2025 | AR    | 25-003-U                                         | SOUTHWESTERN ELECTRIC POWER COMPANY                                                   | Surrebuttal                             | Depreciation Expense / Rates / Study                                                             | Office of Arkansas Attorney General Tim Griffin                                        |
| 10/17/2025 | AR    | 25-003-U                                         | SOUTHWESTERN ELECTRIC POWER COMPANY                                                   | Surrebuttal                             | Voluntary Separation Plan; Deferrals; Amortizations; Labor Expense; Revenues                     | Office of Arkansas Attorney General Tim Griffin                                        |
| 10/16/2025 | UT    | 25-057-06                                        | ENBRIDGE GAS - UTAH                                                                   | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                         | Federal Executive Agencies                                                             |
| 10/15/2025 | MO    | ER-2024-0189                                     | EVERGY                                                                                | Rebuttal / Cross-Answering              | Generating Station; Crossroads                                                                   | Midwest Energy Consumers Group                                                         |
| 10/14/2025 | IL    | 25-0677 / 25-0679                                | COMMONWEALTH EDISON COMPANY                                                           | Rebuttal / Cross-Answering              | Addition of Large Load Customers                                                                 | NRG Energy, Inc.                                                                       |
| 10/14/2025 | PA    | R-2025-3055010 / R-2025-3055011 / R-2025-3055012 | PITTSBURGH WATER AND SEWER AUTHORITY                                                  | Surrebuttal                             | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 10/14/2025 | DC    | 1179                                             | WASHINGTON GAS LIGHT COMPANY                                                          | Rebuttal / Cross-Answering              | Gas Leaks                                                                                        | Office of the People's Counsel for the District of Columbia                            |
| 10/14/2025 | IL    | 25-0677 / 25-0679                                | COMMONWEALTH EDISON COMPANY                                                           | Rebuttal / Cross-Answering              | Addition of Large Load Customers; Class Cost of Service / Rate Design / Revenue Allocation       | Illinois Industrial Energy Consumers                                                   |
| 10/7/2025  | SC    | 2025-154-E                                       | DUKE ENERGY PROGRESS, LLC                                                             | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                         | Federal Executive Agencies                                                             |
| 10/7/2025  | IN    | 46258                                            | AES INDIANA                                                                           | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                         | AES Indiana Industrial Group                                                           |
| 10/3/2025  | LA    | U-37563                                          | ENTERGY LOUISIANA, LLC                                                                | Rebuttal / Cross-Answering              | Capital Investments                                                                              | Louisiana Energy Users Group                                                           |
| 10/1/2025  | AZ    | W-20446A-25-0022/SW-20445A-25-0023               | GLOBAL WATER - SANTA CRUZ WATER COMPANY, INC.                                         | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Residential Utility Consumer Office                                                    |
| 9/30/2025  | MI    | U-21870                                          | CONSUMERS ENERGY COMPANY                                                              | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                         | Solar Technology LLC                                                                   |
| 9/30/2025  | MI    | U-21870                                          | CONSUMERS ENERGY COMPANY                                                              | Direct / Responsive                     | Test Year; Plant Investments                                                                     | Association of Businesses Advocating Tariff Equity                                     |
| 9/30/2025  | MI    | U-21870                                          | CONSUMERS ENERGY COMPANY                                                              | Direct / Responsive                     | Distribution Infrastructure                                                                      | Association of Businesses Advocating Tariff Equity                                     |
| 9/30/2025  | MI    | U-21870                                          | CONSUMERS ENERGY COMPANY                                                              | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Association of Businesses Advocating Tariff Equity                                     |
| 9/30/2025  | MI    | U-21870                                          | CONSUMERS ENERGY COMPANY                                                              | Direct / Responsive                     | Test Year; Distribution Infrastructure; Class Cost of Service / Rate Design / Revenue Allocation | Association of Businesses Advocating Tariff Equity                                     |
| 9/26/2025  | NC    | W-218, SUB 629                                   | AQUA NORTH CAROLINA, INC.                                                             | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | North Carolina Utilities Commission Public Staff                                       |
| 9/26/2025  | NM    | 24-00266-UT                                      | NEW MEXICO GAS COMPANY, INC.                                                          | Direct / Responsive                     | Acquisitions                                                                                     | New Mexico Affordable Reliable Energy Alliance                                         |
| 9/26/2025  | IL    | 25-0677 / 25-0679                                | COMMONWEALTH EDISON COMPANY                                                           | Direct / Responsive                     | Addition of Large Load Customers                                                                 | NRG Energy, Inc.                                                                       |
| 9/23/2025  | CA    | A-25-04-020                                      | SOUTHERN CALIFORNIA GAS COMPANY                                                       | Direct / Responsive                     | Transmission Rider; Class Cost of Service / Rate Design / Revenue Allocation                     | Indicated Shippers                                                                     |
| 9/22/2025  | MO    | ER-2024-0261                                     | THE EMPIRE DISTRICT ELECTRIC COMPANY                                                  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                               | Missouri Public Service Commission                                                     |
| 9/19/2025  | HI    | 2024-0255                                        | YOUNG BROTHERS, LLC                                                                   | Rebuttal / Cross-Answering              | Bad Debts                                                                                        | Young Brothers, LLC                                                                    |
| 9/17/2025  | MN    | E-002/AA-22-179                                  | XCEL ENERGY                                                                           | Surrebuttal                             | FAC                                                                                              | Xcel Large Industrials                                                                 |
| 9/17/2025  | LA    | U-37563                                          | ENTERGY LOUISIANA, LLC                                                                | Direct / Responsive                     | CCN; Generation Additions                                                                        | Louisiana Energy Users Group                                                           |
| 9/17/2025  | MO    | ER-2024-0261                                     | THE EMPIRE DISTRICT ELECTRIC COMPANY                                                  | Surrebuttal                             | Rate of Return / Capital Structure                                                               | Missouri Public Service Commission                                                     |
| 9/16/2025  | SC    | 2025-154-E                                       | DUKE ENERGY PROGRESS, LLC                                                             | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                         | Federal Executive Agencies                                                             |
| 9/16/2025  | SC    | 2025-154-E                                       | DUKE ENERGY PROGRESS, LLC                                                             | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Federal Executive Agencies                                                             |
| 9/15/2025  | MO    | ER-2024-0189                                     | EVERGY                                                                                | Direct / Responsive                     | Generation                                                                                       | Midwest Energy Consumers Group                                                         |
| 9/12/2025  | AZ    | G-04204A-24-0237                                 | UNS GAS, INC.                                                                         | Surrebuttal                             | Rate of Return / Capital Structure                                                               | Residential Utility Consumer Office                                                    |
| 9/12/2025  | MI    | U-21860                                          | DTE ELECTRIC COMPANY                                                                  | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                         | Association of Businesses Advocating Tariff Equity                                     |
| 9/10/2025  | WI    | 3270-UR-126                                      | MADISON GAS AND ELECTRIC COMPANY                                                      | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                         | Wisconsin Industrial Energy Group                                                      |
| 9/9/2025   | IN    | 46258                                            | AES INDIANA                                                                           | Direct / Responsive                     | Depreciation Expense / Rates / Study                                                             | AES Indiana Industrial Group                                                           |
| 9/9/2025   | IN    | 46258                                            | AES INDIANA                                                                           | Direct / Responsive                     | Rate of Return / Capital Structure; Vegetation Management; Prepaid Pension Asset; Storms         | AES Indiana Industrial Group                                                           |
| 9/5/2025   | PA    | R-2025-3055010 / R-2025-3055011 / R-2025-3055012 | PITTSBURGH WATER AND SEWER AUTHORITY                                                  | Direct / Responsive                     | Financial Metrics                                                                                | Pennsylvania Office of Consumer Advocate                                               |
| 9/5/2025   | MO    | ET-2025-0184                                     | AMEREN MISSOURI                                                                       | Rebuttal / Cross-Answering              | Large Load Customers                                                                             | Missouri Industrial Energy Consumers                                                   |
| 9/5/2025   | KS    | 25-EKME-315-TAR                                  | EVERGY KANSAS METRO, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY KANSAS CENTRAL, INC. | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation                                         | Kansas Industrial Consumers                                                            |
| 9/3/2025   | FL    | 20250011-EI                                      | FLORIDA POWER & LIGHT COMPANY                                                         | Stipulations / Agreements / Settlements | Stipulation and Agreement                                                                        | Federal Executive Agencies                                                             |
| 8/29/2025  | KY    | 2025-00113 & 2025-00114                          | KENTUCKY UTILITIES COMPANY / LOUISVILLE GAS AND ELECTRIC COMPANY                      | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                         | United States Department of Defense and all other Federal Executive Agencies           |
| 8/29/2025  | KY    | 2025-00113 & 2025-00114                          | KENTUCKY UTILITIES COMPANY / LOUISVILLE GAS AND ELECTRIC COMPANY                      | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | United States Department of Defense and all other Federal Executive Agencies           |
| 8/28/2025  | PA    | R-2025-3054394                                   | CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA                                           | Surrebuttal                             | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 8/28/2025  | PA    | R-2025-3054393                                   | VALLEY ENERGY, INC.                                                                   | Surrebuttal                             | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 8/28/2025  | PA    | R-2025-3054392                                   | WELLSBORO ELECTRIC COMPANY                                                            | Surrebuttal                             | Revenues; Payroll; A&G Expenses; Lobbying                                                        | Pennsylvania Office of Consumer Advocate                                               |
| 8/28/2025  | PA    | R-2025-3054394                                   | CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA                                           | Surrebuttal                             | Revenues; Maintenance Expense; Uncollectibles; Lobbying; Payroll                                 | Pennsylvania Office of Consumer Advocate                                               |
| 8/28/2025  | PA    | R-2025-3054393                                   | VALLEY ENERGY, INC.                                                                   | Surrebuttal                             | Rate Case Expense; Injuries and Damages; Payroll; Distribution Expenses                          | Pennsylvania Office of Consumer Advocate                                               |
| 8/28/2025  | PA    | R-2025-3054392                                   | WELLSBORO ELECTRIC COMPANY                                                            | Surrebuttal                             | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 8/26/2025  | IL    | 25-0383                                          | COMMONWEALTH EDISON COMPANY                                                           | Rebuttal / Cross-Answering              | Investment Expenditures                                                                          | Illinois Industrial Energy Consumers and Citizens Utility Board                        |
| 8/26/2025  | UT    | 25-057-06                                        | ENBRIDGE GAS - UTAH                                                                   | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Federal Executive Agencies                                                             |
| 8/22/2025  | MI    | U-21860                                          | DTE ELECTRIC COMPANY                                                                  | Direct / Responsive                     | Distribution Plant Investments                                                                   | Association of Businesses Advocating Tariff Equity                                     |
| 8/22/2025  | MI    | U-21860                                          | DTE ELECTRIC COMPANY                                                                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Association of Businesses Advocating Tariff Equity                                     |
| 8/22/2025  | MI    | U-21860                                          | DTE ELECTRIC COMPANY                                                                  | Direct / Responsive                     | Test Year; Plant Investment Rider                                                                | Association of Businesses Advocating Tariff Equity                                     |
| 8/22/2025  | MI    | U-21860                                          | DTE ELECTRIC COMPANY                                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                         | Association of Businesses Advocating Tariff Equity                                     |
| 8/22/2025  | MI    | U-21860                                          | DTE ELECTRIC COMPANY                                                                  | Direct / Responsive                     | Inflation; Incentive Compensation; Investment Expenditures                                       | Association of Businesses Advocating Tariff Equity                                     |
| 8/22/2025  | AR    | 25-003-U                                         | SOUTHWESTERN ELECTRIC POWER COMPANY                                                   | Direct / Responsive                     | Storm Costs; Amortizations                                                                       | Office of Arkansas Attorney General Tim Griffin                                        |
| 8/22/2025  | AR    | 25-003-U                                         | SOUTHWESTERN ELECTRIC POWER COMPANY                                                   | Direct / Responsive                     | Depreciation Expense / Rates / Study                                                             | Office of Arkansas Attorney General Tim Griffin                                        |
| 8/22/2025  | AR    | 25-003-U                                         | SOUTHWESTERN ELECTRIC POWER COMPANY                                                   | Direct / Responsive                     | Amortizations; Revenues; Payroll; Directors and Officers Liability; ARO                          | Office of Arkansas Attorney General Tim Griffin                                        |
| 8/22/2025  | AR    | 25-003-U                                         | SOUTHWESTERN ELECTRIC POWER COMPANY                                                   | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Office of Arkansas Attorney General Tim Griffin                                        |
| 8/21/2025  | WI    | 3270-UR-126                                      | MADISON GAS AND ELECTRIC COMPANY                                                      | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                         | Wisconsin Industrial Energy Group                                                      |
| 8/19/2025  | IL    | 25-0382                                          | AMEREN ILLINOIS                                                                       | Rebuttal / Cross-Answering              | Injuries and Damage Expense; Rate Affordability                                                  | Illinois Industrial Energy Consumers and Citizens Utility Board                        |
| 8/19/2025  | MO    | ER-2024-0261                                     | THE EMPIRE DISTRICT ELECTRIC COMPANY                                                  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                               | Missouri Public Service Commission                                                     |
| 8/15/2025  | ID    | IPC-E-24-44                                      | IDAHO POWER COMPANY                                                                   | Surrebuttal                             | Large Load Customer Additions                                                                    | Micron Technology, Inc.                                                                |
| 8/13/2025  | PA    | R-2025-3054392                                   | WELLSBORO ELECTRIC COMPANY                                                            | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 8/13/2025  | PA    | R-2025-3054394                                   | CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA                                           | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 8/13/2025  | PA    | R-2025-3054394                                   | CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA                                           | Rebuttal / Cross-Answering              | Rate Case Expense; Income Taxes                                                                  | Pennsylvania Office of Consumer Advocate                                               |
| 8/13/2025  | PA    | R-2025-3054392                                   | WELLSBORO ELECTRIC COMPANY                                                            | Rebuttal / Cross-Answering              | Rate Case Expense; Income Taxes                                                                  | Pennsylvania Office of Consumer Advocate                                               |
| 8/13/2025  | PA    | R-2025-3054393                                   | VALLEY ENERGY, INC.                                                                   | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 8/13/2025  | PA    | R-2025-3054393                                   | VALLEY ENERGY, INC.                                                                   | Rebuttal / Cross-Answering              | Rate Case Expense; Income Taxes                                                                  | Pennsylvania Office of Consumer Advocate                                               |
| 8/11/2025  | OR    | UM 2377                                          | PORTLAND GENERAL ELECTRIC COMPANY                                                     | Direct / Responsive                     | Large Load Customer Addition                                                                     | Northwest & Intermountain Power Producers Coalition                                    |
| 8/8/2025   | MD    | 9766                                             | DELMARVA POWER & LIGHT COMPANY                                                        | Direct / Responsive                     | Transmission Line                                                                                | The Office of People's Counsel                                                         |
| 8/4/2025   | KY    | 2025-00107                                       | FARMERS RURAL ELECTRIC COOPERATIVE CORPORATION                                        | Direct / Responsive                     | OTIER; Revenues; Payroll; ROW Expense; Health Care Costs                                         | Office of the Attorney General of the Commonwealth of Kentucky                         |
| 8/1/2025   | LA    | U-37479                                          | CLECO POWER LLC                                                                       | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                         | Packaging Corporation of America                                                       |
| 8/1/2025   | VA    | PUR-2025-00032                                   | VIRGINIA ELECTRIC AND POWER COMPANY                                                   | Direct / Responsive                     | Transmission Line Routing                                                                        | Society of Worldwide Interbank Financial Telecommunication, Inc.                       |
| 7/31/2025  | US    | Case No. 2:20-cv-12521                           | ENERGY MICHIGAN, INC. ET AL                                                           | Direct / Responsive                     | MISO Issues                                                                                      | Association of Businesses Advocating Tariff Equity                                     |
| 7/30/2025  | ID    | IPC-E-24-44                                      | IDAHO POWER COMPANY                                                                   | Direct / Responsive                     | Electric Service Agreement; Conditions for Large Load Customers                                  | Micron Technology, Inc.                                                                |
| 7/30/2025  | CA    | A-25-03-010                                      | PACIFIC GAS AND ELECTRIC COMPANY                                                      | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Energy Producers & Users Coalition, Indicated Shippers, and The Utility Reform Network |
| 7/25/2025  | IN    | 46217                                            | INDIANA MICHIGAN POWER COMPANY                                                        | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                         | I&M Industrial Group                                                                   |
| 7/25/2025  | MI    | U-21813                                          | UPPER MICHIGAN ENERGY RESOURCES CORPORATION                                           | Rebuttal / Cross-Answering              | Renewable Energy Surcharge                                                                       | Tilden Mining Company L.C.                                                             |
| 7/24/2025  | CA    | A-25-03-015                                      | PACIFIC GAS AND ELECTRIC COMPANY                                                      | Direct / Responsive                     | Power Plant Revenue Requirement                                                                  | Energy Producers & Users Coalition                                                     |
| 7/16/2025  | VA    | PUR-2025-00058                                   | VIRGINIA ELECTRIC AND POWER COMPANY                                                   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                         | Federal Executive Agencies                                                             |
| 7/16/2025  | VA    | PUR-2025-00058                                   | VIRGINIA ELECTRIC AND POWER COMPANY                                                   | Direct / Responsive                     | Incentive Compensation; Rate of Return / Capital Structure                                       | Christian & Barton, LLP                                                                |
| 7/16/2025  | VA    | PUR-2025-00058                                   | VIRGINIA ELECTRIC AND POWER COMPANY                                                   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Conditions for High Load Customers     | Virginia Committee for Fair Utility Rates                                              |
| 7/15/2025  | PA    | R-2025-3054394                                   | CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA                                           | Direct / Responsive                     | Rate of Return / Capital Structure                                                               | Pennsylvania Office of Consumer Advocate                                               |
| 7/15/2025  | PA    | R-2025-3054394                                   | CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA                                           | Direct / Responsive                     | Revenues; Labor; Uncollectibles                                                                  | Pennsylvania Office of Consumer Advocate                                               |
| 7/15/2025  | PA    | R-2025-3054393                                   | VALLEY ENERGY, INC.                                                                   | Direct / Responsive                     | Revenues; Labor; PGA; Depreciation Rates/Study/Expense                                           | Pennsylvania Office of Consumer Advocate                                               |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
**November 2022**

**Attachment 2**  
**Page 2 of 11**

| Date Filed | State | Docket No.       | Utility                                                                        | Type                                    | Subjects                                                                                                                         | On Behalf Of                                                                                                                                                                                                                                                                                                    |
|------------|-------|------------------|--------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7/15/2025  | PA    | R-2025-3054392   | WELLSBORO ELECTRIC COMPANY                                                     | Direct / Responsive                     | Revenues; Labor; Purchased Power                                                                                                 | Pennsylvania Office of Consumer Advocate                                                                                                                                                                                                                                                                        |
| 7/15/2025  | PA    | R-2025-3054393   | VALLEY ENERGY, INC.                                                            | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Pennsylvania Office of Consumer Advocate                                                                                                                                                                                                                                                                        |
| 7/15/2025  | PA    | R-2025-3054392   | WELLSBORO ELECTRIC COMPANY                                                     | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Pennsylvania Office of Consumer Advocate                                                                                                                                                                                                                                                                        |
| 7/15/2025  | IL    | 25-0383          | COMMONWEALTH EDISON COMPANY                                                    | Direct / Responsive                     | Injuries and Damages; Prudence of Capital Investments; Net Operation Loss Carryover; Performance Based Regulation                | Illinois Industrial Energy Consumers and Citizens Utility Board                                                                                                                                                                                                                                                 |
| 7/14/2025  | CA    | A.22-05-015      | SOUTHERN CALIFORNIA GAS COMPANY                                                | Direct / Responsive                     | Infrastructure Replacement Program                                                                                               | Indicated Shippers                                                                                                                                                                                                                                                                                              |
| 7/11/2025  | IN    | 46193            | DUKE ENERGY INDIANA, LLC                                                       | Stipulations / Agreements / Settlements | Certificate of Public Convenience and Necessity ("CPCN")                                                                         | Duke Industrial Group                                                                                                                                                                                                                                                                                           |
| 7/10/2025  | IL    | 25-0084          | AMEREN ILLINOIS                                                                | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Illinois Industrial Energy Consumers and Federal Executive Agencies                                                                                                                                                                                                                                             |
| 7/10/2025  | IL    | 25-0084          | AMEREN ILLINOIS                                                                | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                               | Illinois Industrial Energy Consumers, Federal Executive Agencies, and Citizens Utility Board                                                                                                                                                                                                                    |
| 7/9/2025   | FL    | 20250011-EI      | FLORIDA POWER & LIGHT COMPANY                                                  | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 7/9/2025   | MI    | U-21859          | CONSUMERS ENERGY COMPANY                                                       | Rebuttal / Cross-Answering              | Conditions for New Large Load Customers                                                                                          | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                                                                                              |
| 7/9/2025   | LA    | U-37527          | ENTERGY LOUISIANA, LLC                                                         | Direct / Responsive                     | Transmission Project                                                                                                             | Louisiana Energy Users Group                                                                                                                                                                                                                                                                                    |
| 7/9/2025   | TX    | 57994            | SHARYLAND UTILITIES, L.L.C.                                                    | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Texas Industrial Energy Consumers                                                                                                                                                                                                                                                                               |
| 7/8/2025   | IL    | 25-0382          | AMEREN ILLINOIS                                                                | Direct / Responsive                     | OPEBS; Prudence of Capital Projects; Injuries and Damages; Maintenance Expense; Performance Based Rate Regulation; Meter Reading | Illinois Industrial Energy Consumers and Citizens Utility Board                                                                                                                                                                                                                                                 |
| 7/7/2025   | AZ    | G-04204A-24-0237 | UNS GAS, INC.                                                                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Residential Utility Consumer Office                                                                                                                                                                                                                                                                             |
| 7/7/2025   | IN    | 46217            | INDIANA MICHIGAN POWER COMPANY                                                 | Direct / Responsive                     | Generation Acquisition; Fuel Adjustment Clause; Alternative Regulation                                                           | I&M Industrial Group                                                                                                                                                                                                                                                                                            |
| 7/3/2025   | LA    | U-37479          | CLECO POWER LLC                                                                | Direct / Responsive                     | Infrastructure Plan; Class Cost of Service / Rate Design / Revenue Allocation                                                    | Packaging Corporation of America                                                                                                                                                                                                                                                                                |
| 7/2/2025   | PA    | R-2025-3053112   | PHILADELPHIA GAS WORKS                                                         | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                               | Pennsylvania Office of Consumer Advocate                                                                                                                                                                                                                                                                        |
| 7/2/2025   | MO    | ER-2024-0261     | THE EMPIRE DISTRICT ELECTRIC COMPANY                                           | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Missouri Public Service Commission                                                                                                                                                                                                                                                                              |
| 7/2/2025   | MN    | E-002/AA-22-179  | XCEL ENERGY                                                                    | Direct / Responsive                     | Power Costs                                                                                                                      | Xcel Large Industrials                                                                                                                                                                                                                                                                                          |
| 6/30/2025  | MO    | GR-2025-0107     | SPIRE MISSOURI INC.                                                            | Rebuttal / Cross-Answering              | Revenue; Labor; Test Year                                                                                                        | Missouri Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 6/30/2025  | MO    | GR-2025-0107     | SPIRE MISSOURI INC.                                                            | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Missouri Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 6/30/2025  | MO    | GR-2025-0107     | SPIRE MISSOURI INC.                                                            | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                               | Missouri Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 6/30/2025  | LA    | U-36972          | ENTERGY LOUISIANA, LLC                                                         | Rebuttal / Cross-Answering              | Rate Refunds/Overcharges                                                                                                         | Phillips 66                                                                                                                                                                                                                                                                                                     |
| 6/26/2025  | IL    | 25-0055          | NICOR GAS COMPANY                                                              | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Illinois Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 6/26/2025  | IL    | 25-0055          | NICOR GAS COMPANY                                                              | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                               | Illinois Industrial Energy Consumers and Citizens Utility Board                                                                                                                                                                                                                                                 |
| 6/25/2025  | OR    | UM 2024          | ALLIANCE OF WESTERN ENERGY CONSUMERS                                           | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Northwest & Intermountain Power Producers Coalition                                                                                                                                                                                                                                                             |
| 6/20/2025  | KS    | 25-EKCE-294-RTS  | EVERGY KANSAS CENTRAL, INC. AND EVERGY KANSAS SOUTH, INC.                      | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Associated Purchasing Services, Cargill, Incorporated, Goodyear Tire & Rubber Company, Kansas Agribusiness Retailers Association, Kansas Biofuels Association, Kansas Grain and Feed Association, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit AeroSystems, Inc. & CVR Refining CVL, LLC |
| 6/20/2025  | MI    | U-21592          | CONSUMERS ENERGY COMPANY                                                       | Rebuttal / Cross-Answering              | Fuel Adjustment Clause                                                                                                           | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                                                                                              |
| 6/20/2025  | NV    | 25-02016         | NV ENERGY                                                                      | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 6/16/2025  | OH    | 24-832-GA-AIR    | VECTREN ENERGY DELIVERY OF OHIO, LLC                                           | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 6/16/2025  | VA    | PUR-2024-00048   | VIRGINIA NATURAL GAS, INC.                                                     | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 6/16/2025  | VA    | PUR-2024-00048   | VIRGINIA NATURAL GAS, INC.                                                     | Direct / Responsive                     | Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation                                     | Virginia Industrial Gas Users' Association                                                                                                                                                                                                                                                                      |
| 6/13/2025  | OH    | 24-832-GA-AIR    | VECTREN ENERGY DELIVERY OF OHIO, LLC                                           | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 6/12/2025  | MI    | U-21859          | CONSUMERS ENERGY COMPANY                                                       | Direct / Responsive                     | Conditions for Large Load Customers; Class Cost of Service / Rate Design / Revenue Allocation                                    | Association of Business Advocating Tariff Equity                                                                                                                                                                                                                                                                |
| 6/9/2025   | FL    | 20250011-EI      | FLORIDA POWER & LIGHT COMPANY                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 6/9/2025   | FL    | 20250011-EI      | FLORIDA POWER & LIGHT COMPANY                                                  | Direct / Responsive                     | Depreciation Rate / Study / Expense                                                                                              | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 6/9/2025   | FL    | 20250011-EI      | FLORIDA POWER & LIGHT COMPANY                                                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Federal Executive Agencies                                                                                                                                                                                                                                                                                      |
| 6/9/2025   | FL    | 20250011-EI      | FLORIDA POWER & LIGHT COMPANY                                                  | Direct / Responsive                     | Integrated Resource Plan                                                                                                         | The Citizens of the State of Florida                                                                                                                                                                                                                                                                            |
| 6/6/2025   | KS    | 25-EKCE-294-RTS  | EVERGY KANSAS CENTRAL, INC. AND EVERGY KANSAS SOUTH, INC.                      | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Associated Purchasing Services, Cargill, Incorporated, Goodyear Tire & Rubber Company, Kansas Agribusiness Retailers Association, Kansas Biofuels Association, Kansas Grain and Feed Association, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit AeroSystems, Inc. & CVR Refining CVL, LLC |
| 6/4/2025   | IN    | 38707 FAC-144    | DUKE ENERGY INDIANA, LLC                                                       | Direct / Responsive                     | Fuel Adjustment Clause ("FAC")                                                                                                   | Duke Industrial Group                                                                                                                                                                                                                                                                                           |
| 6/4/2025   | TX    | 57568            | EL PASO ELECTRIC COMPANY                                                       | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Texas Industrial Energy Consumers                                                                                                                                                                                                                                                                               |
| 6/3/2025   | CA    | A.24-10-002      | SOUTHERN CALIFORNIA EDISON COMPANY                                             | Direct / Responsive                     | Wildfires                                                                                                                        | Energy Producers & Users Coalition                                                                                                                                                                                                                                                                              |
| 5/30/2025  | MO    | GR-2025-0107     | SPIRE MISSOURI INC.                                                            | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Missouri Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 5/30/2025  | MO    | GR-2025-0107     | SPIRE MISSOURI INC.                                                            | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                               | Missouri Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 5/29/2025  | IA    | RPV-2025-0001    | MIDAMERICAN ENERGY COMPANY                                                     | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Iowa Business Energy Coalition                                                                                                                                                                                                                                                                                  |
| 5/29/2025  | IA    | RPV-2025-0001    | MIDAMERICAN ENERGY COMPANY                                                     | Direct / Responsive                     | Advance Ratemaking Principles; Production Tax Credits; Consumer Protection Plan; Rate of Return / Capital Structure              | Iowa Business Energy Coalition                                                                                                                                                                                                                                                                                  |
| 5/22/2025  | MI    | U-21592          | CONSUMERS ENERGY COMPANY                                                       | Direct / Responsive                     | Fuel Adjustment Clause                                                                                                           | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                                                                                              |
| 5/21/2025  | NM    | 25-00027-UT      | SOUTHWESTERN PUBLIC SERVICE COMPANY                                            | Direct / Responsive                     | Riders                                                                                                                           | Louisiana Energy Service, LLC                                                                                                                                                                                                                                                                                   |
| 5/21/2025  | PA    | R-2025-3053112   | PHILADELPHIA GAS WORKS                                                         | Direct / Responsive                     | Financial Metrics                                                                                                                | Pennsylvania Office of Consumer Advocate                                                                                                                                                                                                                                                                        |
| 5/16/2025  | LA    | U-37467          | ENTERGY LOUISIANA, LLC                                                         | Rebuttal / Cross-Answering              | Transmission Project                                                                                                             | Louisiana Energy Users Group                                                                                                                                                                                                                                                                                    |
| 5/14/2025  | MI    | U-21806          | CONSUMERS ENERGY COMPANY                                                       | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                                                                                              |
| 5/9/2025   | ID    | VEO-W-24-01      | VEOLIA WATER IDAHO, INC.                                                       | Stipulations / Agreements / Settlements | Approval/Objections                                                                                                              | Micron Technology, Inc.                                                                                                                                                                                                                                                                                         |
| 5/9/2025   | LA    | U-37425          | ENTERGY LOUISIANA, LLC                                                         | Rebuttal / Cross-Answering              | Deferrals; Electric Service Agreements; Service Cancellation                                                                     | Louisiana Energy Users Group                                                                                                                                                                                                                                                                                    |
| 5/9/2025   | NV    | 25-02016         | NV ENERGY                                                                      | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Federal Executive Agencies, MGM Resorts International, Caesars Enterprise Services, Boyd Gaming Corporation, Station Casinos, LLC, Venetian Las Vegas Gaming, LLC and Southern Nevada Water Authority                                                                                                           |
| 5/8/2025   | IL    | 25-0084          | AMEREN ILLINOIS                                                                | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Illinois Industrial Energy Consumers, Federal Executive Agencies, and Citizens Utility Board                                                                                                                                                                                                                    |
| 5/8/2025   | IL    | 25-0084          | AMEREN ILLINOIS                                                                | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Illinois Industrial Energy Consumers and Federal Executive Agencies                                                                                                                                                                                                                                             |
| 5/8/2025   | IN    | 46193            | DUKE ENERGY INDIANA, LLC                                                       | Direct / Responsive                     | Certificate of Public Convenience and Necessity ("CPCN")                                                                         | Duke Industrial Group                                                                                                                                                                                                                                                                                           |
| 5/7/2025   | MO    | GR-2025-0107     | SPIRE MISSOURI INC.                                                            | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Missouri Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 5/5/2025   | NM    | 24-0027D-UT      | SOUTHWESTERN PUBLIC SERVICE COMPANY                                            | Direct / Responsive                     | BESS; Off-System Sales Margins; Tax Credits                                                                                      | Federal Executive Agencies and Louisiana Energy Services, LLC                                                                                                                                                                                                                                                   |
| 5/5/2025   | GA    | 56002            | GEORGIA POWER COMPANY                                                          | Direct / Responsive                     | Integrated Resource Plan                                                                                                         | Georgia Public Service Commission                                                                                                                                                                                                                                                                               |
| 5/2/2025   | DC    | 1180             | WASHINGTON GAS LIGHT COMPANY                                                   | Rebuttal / Cross-Answering              | Depreciation Expense/Rate/Study                                                                                                  | Office of the People's Counsel for the District of Columbia                                                                                                                                                                                                                                                     |
| 5/2/2025   | KS    | 25-EKCE-207-PRE  | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY METRO, INC. | Supplemental                            | Fuel Costs/Prices; Natural Gas Availability                                                                                      | Kansas Industrial Consumers Group, Inc.                                                                                                                                                                                                                                                                         |
| 5/1/2025   | IL    | 25-0055          | NICOR GAS COMPANY                                                              | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Illinois Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 5/1/2025   | IL    | 25-0055          | NICOR GAS COMPANY                                                              | Direct / Responsive                     | CWC; Capital Projects; Incentive Compensation                                                                                    | Illinois Industrial Energy Consumers and Citizens Utility Board                                                                                                                                                                                                                                                 |
| 5/1/2025   | IL    | 25-0055          | NICOR GAS COMPANY                                                              | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Illinois Industrial Energy Consumers and Citizens Utility Board                                                                                                                                                                                                                                                 |
| 4/29/2025  | LA    | U-36972          | ENTERGY LOUISIANA, LLC                                                         | Rebuttal / Cross-Answering              | Electric Service Agreement                                                                                                       | Phillips 66                                                                                                                                                                                                                                                                                                     |
| 4/28/2025  | TX    | 57518            | ELECTRIC TRANSMISSION TEXAS, LLC                                               | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Texas Industrial Energy Consumers                                                                                                                                                                                                                                                                               |
| 4/28/2025  | IL    | 25-0083          | AMEREN ILLINOIS                                                                | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation; Trackers/Riders; Billing Issues                                        | Illinois Industrial Energy Consumers                                                                                                                                                                                                                                                                            |
| 4/24/2025  | LA    | U-37467          | ENTERGY LOUISIANA, LLC                                                         | Direct / Responsive                     | Transmission Project                                                                                                             | Louisiana Energy Users Group                                                                                                                                                                                                                                                                                    |
| 4/23/2025  | DC    | 1179             | WASHINGTON GAS LIGHT COMPANY                                                   | Rebuttal / Cross-Answering              | Infrastructure Replacement Program                                                                                               | Office of People's Counsel for the District of Columbia                                                                                                                                                                                                                                                         |
| 4/23/2025  | MI    | U-21806          | CONSUMERS ENERGY COMPANY                                                       | Direct / Responsive                     | Capital Expenditures                                                                                                             | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                                                                                              |
| 4/23/2025  | MI    | U-21806          | CONSUMERS ENERGY COMPANY                                                       | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                                                                                              |
| 4/23/2025  | MI    | U-21806          | CONSUMERS ENERGY COMPANY                                                       | Direct / Responsive                     | Test Year; Class Cost of Service / Rate Design / Revenue Allocation                                                              | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                                                                                              |
| 4/23/2025  | MO    | GR-2025-0107     | SPIRE MISSOURI INC.                                                            | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Missouri Industrial Energy Consumers                                                                                                                                                                                                                                                                            |

| Date Filed | State | Docket No.                         | Utility                                                                        | Type                                                                      | Subjects                                                                                                                              | On Behalf Of                                                              |
|------------|-------|------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 4/23/2025  | MO    | GR-2025-0107                       | SPIRE MISSOURI INC.                                                            | Direct / Responsive                                                       | Trackers/Riders; Labor Expense; Revenues; Test Year                                                                                   | Missouri Industrial Energy Consumers                                      |
| 4/18/2025  | TX    | 57648                              | ENTERGY TEXAS, INC.                                                            | Rebuttal / Cross-Answering                                                | Transmission Line Routing                                                                                                             | Chambers Telge, L.L.C. and CC Shepard Hill 443, L.P.                      |
| 4/18/2025  | NM    | 24-00271-UT                        | PUBLIC SERVICE CO. OF NEW MEXICO                                               | Supplemental                                                              | Generation Resource Portfolio                                                                                                         | New Mexico Affordable Reliable Energy Alliance                            |
| 4/16/2025  | MT    | 2024.05.053                        | NORTHWESTERN ENERGY                                                            | Stipulations / Agreements / Settlements                                   | Revenue Requirement; Class Cost of Service / Rate Design / Revenue Allocation                                                         | Federal Executive Agencies                                                |
| 4/11/2025  | LA    | U-37425                            | ENTERGY LOUISIANA, LLC                                                         | Direct / Responsive                                                       | Large Load Customer Additions                                                                                                         | Louisiana Energy Users Group                                              |
| 4/11/2025  | LA    | U-37425                            | ENTERGY LOUISIANA, LLC                                                         | Riders; Certificate of Convenience and Necessity; Transmission Facilities |                                                                                                                                       | Louisiana Energy Users Group                                              |
| 4/8/2025   | MI    | U-21816                            | CONSUMERS ENERGY COMPANY                                                       | Rebuttal / Cross-Answering                                                | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Association of Businesses Advocating Tariff Equity                        |
| 4/7/2025   | TX    | 57648                              | ENTERGY TEXAS, INC.                                                            | Direct / Responsive                                                       | Transmission Line Routing                                                                                                             | Chambers Telge, L.L.C. and CC Shepard Hill 443, L.P.                      |
| 4/4/2025   | AR    | WS-01303A-24-0130                  | EPCOR WATER ARIZONA INC.                                                       | Stipulations / Agreements / Settlements                                   | Rate of Return / Capital Structure                                                                                                    | Residential Utility Consumer Office                                       |
| 4/4/2025   | TX    | 57467                              | CROSS TEXAS TRANSMISSION, LLC                                                  | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Texas Industrial Energy Consumers                                         |
| 4/2/2025   | CA    | 24-08-004                          | PACIFIC GAS & ELECTRIC COMPANY                                                 | Rebuttal / Cross-Answering                                                | Rate of Return / Capital Structure                                                                                                    | Energy Producers & Users Coalition / Indicated Shippers                   |
| 4/1/2025   | IN    | 46183                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY                                        | Direct / Responsive                                                       | Affiliate Companies/Transactions                                                                                                      | NIPSCO Industrial Group                                                   |
| 3/28/2025  | WY    | 30013-415-GR-24 (Record No. 17710) | MONTANA-DAKOTA UTILITIES COMPANY                                               | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Wyoming Office of Consumer Advocate                                       |
| 3/27/2025  | AR    | W-01445A-24-0117                   | ARIZONA WATER COMPANY                                                          | Stipulations / Agreements / Settlements                                   | Plant Additions; Riders/Trackers; Formula Rates                                                                                       | Residential Utility Consumer Office                                       |
| 3/27/2025  | AR    | W-01445A-24-0117                   | ARIZONA WATER COMPANY                                                          | Stipulations / Agreements / Settlements                                   | Rate of Return / Capital Structure                                                                                                    | Residential Utility Consumer Office                                       |
| 3/27/2025  | AR    | W-01445A-24-0117                   | ARIZONA WATER COMPANY                                                          | Stipulations / Agreements / Settlements                                   | Revenues; Tank Maintenance                                                                                                            | Residential Utility Consumer Office                                       |
| 3/25/2025  | MN    | E-015/PA-24-198                    | MINNESOTA POWER                                                                | Surrebuttal                                                               | Acquisitions                                                                                                                          | Large Power Intervenor                                                    |
| 3/21/2025  | KS    | 25-EKCE-207-PRE                    | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY METRO, INC. | Rebuttal / Cross-Answering                                                | Generation Additions; Generation Ratemaking Principles                                                                                | Kansas Industrial Consumers Group, Inc.                                   |
| 3/17/2025  | IL    | 25-0083                            | AMEREN ILLINOIS                                                                | Direct / Responsive                                                       | Billing Method                                                                                                                        | Illinois Industrial Energy Consumers                                      |
| 3/14/2025  | KS    | 25-EKCE-207-PRE                    | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY METRO, INC. | Direct / Responsive                                                       | Riders/Trackers                                                                                                                       | Kansas Industrial Consumers Group, Inc.                                   |
| 3/14/2025  | KS    | 25-EKCE-207-PRE                    | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY METRO, INC. | Direct / Responsive                                                       | Generation Additions; Generation Ratemaking Principles                                                                                | Kansas Industrial Consumers Group, Inc.                                   |
| 3/12/2025  | MI    | U-21816                            | CONSUMERS ENERGY COMPANY                                                       | Direct / Responsive                                                       | Fuel Adjustment Clause; Riders/Trackers                                                                                               | Association of Businesses Advocating Tariff Equity                        |
| 3/7/2025   | IN    | 46120                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                                   | Stipulations / Agreements / Settlements                                   | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | The NIPSCO Industrial Group                                               |
| 3/5/2025   | TX    | 57529                              | BRAZOS ELECTRIC POWER COOPERATIVE, INC.                                        | Direct / Responsive                                                       | Transmission Routing/Need                                                                                                             | San Pancho Ranch LLC, D&MT Investments, LP, and Melinda and Wilton Morris |
| 3/3/2025   | CA    | A-24-08-004                        | PACIFIC GAS & ELECTRIC COMPANY                                                 | Direct / Responsive                                                       | Wildfire Expenses                                                                                                                     | Energy Producers & Users Coalition / Indicated Shippers                   |
| 2/26/2025  | MD    | 9722                               | CHESAPEAKE UTILITIES CORPORATION                                               | Surrebuttal                                                               | Customer Information System                                                                                                           | Maryland Office of People's Counsel                                       |
| 2/14/2025  | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Surrebuttal                                                               | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Missouri Industrial Energy Consumers                                      |
| 2/14/2025  | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Surrebuttal                                                               | Rate of Return / Capital Structure                                                                                                    | Missouri Industrial Energy Consumers                                      |
| 2/14/2025  | TX    | 57299                              | WIND ENERGY TRANSMISSION TEXAS, LLC                                            | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Texas Industrial Energy Consumers                                         |
| 2/14/2025  | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Surrebuttal                                                               | Wind Investments                                                                                                                      | Midwest Energy Consumers Group                                            |
| 2/7/2025   | AR    | WS-01303A-24-0130                  | EPCOR Water Arizona, Inc.                                                      | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Residential Utility Consumer Office                                       |
| 2/7/2025   | UT    | 24-035-04                          | ROCKY MOUNTAIN POWER                                                           | Direct / Responsive                                                       | Insurance Costs                                                                                                                       | Federal Executive Agencies                                                |
| 2/6/2025   | AR    | W-01445A-24-0117                   | ARIZONA WATER COMPANY                                                          | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Residential Utility Consumer Office                                       |
| 2/6/2025   | AR    | W-01445A-24-0117                   | ARIZONA WATER COMPANY                                                          | Direct / Responsive                                                       | Labor Expense; Insurance Expenses; CWC; Test Year; Riders/Trackers                                                                    | Residential Utility Consumer Office                                       |
| 2/6/2025   | AR    | W-01445A-24-0117                   | ARIZONA WATER COMPANY                                                          | Direct / Responsive                                                       | Revenues; Tank Maintenance                                                                                                            | Residential Utility Consumer Office                                       |
| 1/24/2025  | LA    | U-36972                            | ENTERGY LOUISIANA, LLC                                                         | Direct / Responsive                                                       | Storm Cost Recovery                                                                                                                   | Phillips 66                                                               |
| 1/24/2025  | LA    | U-36972                            | ENTERGY LOUISIANA, LLC                                                         | Rebuttal / Cross-Answering                                                | Storm Cost Recovery                                                                                                                   | Phillips 66                                                               |
| 1/24/2025  | DC    | 1180                               | WASHINGTON GAS LIGHT COMPANY                                                   | Direct / Responsive                                                       | Capital Expenditure                                                                                                                   | Office of the People's Counsel for the District of Columbia               |
| 1/24/2025  | DC    | 1180                               | WASHINGTON GAS LIGHT COMPANY                                                   | Direct / Responsive                                                       | Depreciation Expense/Rate/Study                                                                                                       | Office of the People's Counsel for the District of Columbia               |
| 1/24/2025  | MI    | U-21471 / U-21472                  | MICHIGAN ELECTRIC TRANSMISSION COMPANY, LLC                                    | Rebuttal / Cross-Answering                                                | Transmission Routing                                                                                                                  | Nelson-Oneida Intervenor & Knaggs Intervenor Group                        |
| 1/23/2025  | MD    | 9722                               | CHESAPEAKE UTILITIES CORPORATION                                               | Direct / Responsive                                                       | Customer Billing System                                                                                                               | Maryland Office of People's Counsel                                       |
| 1/23/2025  | MD    | 9722                               | CHESAPEAKE UTILITIES CORPORATION                                               | Direct / Responsive                                                       | Customer Billing System                                                                                                               | Maryland Office of People's Counsel                                       |
| 1/21/2025  | DE    | 24-0868                            | DELMARVA POWER & LIGHT COMPANY                                                 | Direct / Responsive                                                       | Performance Based Ratemaking                                                                                                          | The Delaware Energy Users' Group                                          |
| 1/17/2025  | MT    | 2024.05.053                        | NORTHWESTERN ENERGY                                                            | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation; Investment Deferral                                                         | Federal Executive Agencies                                                |
| 1/17/2025  | MT    | 2024.05.053                        | NORTHWESTERN ENERGY                                                            | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Federal Executive Agencies                                                |
| 1/17/2025  | MT    | 2024.05.053                        | NORTHWESTERN ENERGY                                                            | Direct / Responsive                                                       | Depreciation Expense/Rate/Study                                                                                                       | Federal Executive Agencies                                                |
| 1/17/2025  | NC    | E-7, SUB 1321 / E-2, SUB 1362      | DUKE ENERGY CAROLINAS, LLC                                                     | Direct / Responsive                                                       | Storm Costs/Tracker                                                                                                                   | CIGFUR II and CIGFUR III                                                  |
| 1/17/2025  | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Rebuttal / Cross-Answering                                                | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Missouri Industrial Energy Consumers                                      |
| 1/17/2025  | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Rebuttal / Cross-Answering                                                | Rate of Return / Capital Structure                                                                                                    | Missouri Industrial Energy Consumers                                      |
| 1/16/2025  | IN    | 46120                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                    | Rebuttal / Cross-Answering                                                | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | The NIPSCO Industrial Group                                               |
| 1/16/2025  | MD    | 9754                               | COLUMBIA GAS OF MARYLAND, INC.                                                 | Surrebuttal                                                               | CWC; Rate Case Expense; Dues & Donations; Uncollectible Expense                                                                       | Maryland Office of People's Counsel                                       |
| 1/16/2025  | MD    | 9754                               | COLUMBIA GAS OF MARYLAND, INC.                                                 | Surrebuttal                                                               | Gas Demand; Capital Expenditures                                                                                                      | Maryland Office of People's Counsel                                       |
| 1/15/2025  | MD    | 9645 & 9692                        | BALTIMORE GAS AND ELECTRIC COMPANY                                             | Supplemental                                                              | Depreciation; Capital Investments                                                                                                     | Maryland Office of People's Counsel                                       |
| 1/10/2025  | MO    | WR-2024-0320 & SR-2024-0321        | MISSOURI-AMERICAN WATER COMPANY                                                | Rebuttal / Cross-Answering                                                | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Triumph Foods, LLC                                                        |
| 1/10/2025  | NM    | 24-00089-UT                        | PUBLIC SERVICE COMPANY OF NEW MEXICO                                           | Direct / Responsive                                                       | Stipulation / Settlements / Agreements                                                                                                | New Mexico Affordable Reliable Energy Alliance                            |
| 1/10/2025  | MO    | WR-2024-0320 & SR-2024-0321        | MISSOURI-AMERICAN WATER COMPANY                                                | Rebuttal / Cross-Answering                                                | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Missouri Industrial Energy Consumers                                      |
| 1/10/2025  | MO    | WR-2024-0320 & SR-2024-0321        | MISSOURI-AMERICAN WATER COMPANY                                                | Rebuttal / Cross-Answering                                                | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Midwest Energy Consumers Group                                            |
| 1/8/2025   | CA    | A-24-03-019                        | SOUTHERN CALIFORNIA EDISON COMPANY                                             | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Energy Producers & Users Coalition                                        |
| 1/8/2025   | CA    | A-24-03-019                        | SOUTHERN CALIFORNIA EDISON COMPANY                                             | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Energy Producers & Users Coalition                                        |
| 1/3/2025   | KY    | 2024-00287                         | BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION                               | Direct / Responsive                                                       | Revenues; Labor Expense; TIER, Depreciation; Vegetation Management                                                                    | Office of the Attorney General of the Commonwealth of Kentucky            |
| 1/3/2025   | AZ    | W-02074A-23-0337, Et Al.           | LIBERTY UTILITIES CORP.                                                        | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Arizona Corporation Commission                                            |
| 12/20/2024 | WY    | 20000-671-ER-24 (Record No. 17659) | ROCKY MOUNTAIN POWER                                                           | Direct / Responsive                                                       | Fuel Costs                                                                                                                            | Wyoming Office of Consumer Advocate                                       |
| 12/20/2024 | MO    | WR-2024-0320 & SR-2024-0321        | MISSOURI-AMERICAN WATER COMPANY                                                | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Missouri Industrial Energy Consumers                                      |
| 12/20/2024 | WY    | 20000-671-ER-24 (Record No. 17659) | ROCKY MOUNTAIN POWER                                                           | Direct / Responsive                                                       | Insurance Expense; Wildfire Plan                                                                                                      | Wyoming Office of Consumer Advocate                                       |
| 12/20/2024 | MO    | WR-2024-0320 & SR-2024-0321        | MISSOURI-AMERICAN WATER COMPANY                                                | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Midwest Energy Consumers Group                                            |
| 12/20/2024 | WY    | 20000-671-ER-24 (Record No. 17659) | ROCKY MOUNTAIN POWER                                                           | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Wyoming Office of Consumer Advocate                                       |
| 12/19/2024 | IN    | 46120                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                    | Direct / Responsive                                                       | Depreciation Study / Rates / Expenses                                                                                                 | The NIPSCO Industrial Group                                               |
| 12/19/2024 | IN    | 46120                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                    | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation; Trackers; Fuel Adjustment Clause                                            | The NIPSCO Industrial Group                                               |
| 12/19/2024 | IN    | 46120                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                    | Direct / Responsive                                                       | Rate of Return / Capital Structure; Labor Expense; Vegetation Management; Income Taxes; Affiliate Transactions; Prepaid Pension Asset | The NIPSCO Industrial Group                                               |
| 12/17/2024 | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Missouri Industrial Energy Consumers                                      |
| 12/17/2024 | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Direct / Responsive                                                       | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Missouri Industrial Energy Consumers                                      |
| 12/4/2024  | AR    | 23-067-U                           | LIBERTY UTILITIES (ARKANSAS WATER) CORP.                                       | Supplemental                                                              | Carrying Charges                                                                                                                      | The Office of Arkansas Attorney General Tim Griffin                       |
| 12/4/2024  | UT    | 24-035-04                          | ROCKY MOUNTAIN POWER                                                           | Surrebuttal                                                               | Fuel Costs                                                                                                                            | The Federal Executive Agencies                                            |
| 12/4/2024  | MI    | U-21471 / U-21472                  | MICHIGAN ELECTRIC TRANSMISSION COMPANY, LLC                                    | Direct / Responsive                                                       | Transmission Routing                                                                                                                  | Nelson-Oneida Intervenor & Knaggs Intervenor Group                        |
| 12/3/2024  | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Direct / Responsive                                                       | Renewable Energy                                                                                                                      | Midwest Energy Consumers Group                                            |
| 12/3/2024  | MO    | ER-2024-0319                       | AMEREN MISSOURI                                                                | Direct / Responsive                                                       | Rate of Return / Capital Structure                                                                                                    | Missouri Industrial Energy Consumers                                      |
| 11/26/2024 | UT    | 24-035-04                          | ROCKY MOUNTAIN POWER                                                           | Rebuttal / Cross-Answering                                                | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | The Federal Executive Agencies                                            |
| 11/22/2024 | IA    | RP-2024-0002                       | IOWA-AMERICAN WATER COMPANY                                                    | Surrebuttal                                                               | CWC; Uncollectible Expense; Tank Maintenance; Incentive Compensation; Infrastructure Plan; Management Efficiency                      | Iowa Business Energy Coalition                                            |
| 11/22/2024 | IA    | RP-2024-0002                       | IOWA-AMERICAN WATER COMPANY                                                    | Surrebuttal                                                               | Class Cost of Service / Rate Design / Revenue Allocation                                                                              | Iowa Business Energy Coalition                                            |
| 11/22/2024 | MD    | 9754                               | COLUMBIA GAS OF MARYLAND, INC.                                                 | Direct / Responsive                                                       | Infrastructure Plan; Capital Investments                                                                                              | Maryland Office of People's Counsel                                       |
| 11/22/2024 | MD    | 9754                               | COLUMBIA GAS OF MARYLAND, INC.                                                 | Direct / Responsive                                                       | CWC; Rate Case Expense; Dues & Donations; Labor Expense; Uncollectibles; Capital Investments                                          | Maryland Office of People's Counsel                                       |

Brubaker & Associates, Inc.  
Testimony Filed Since  
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| Date Filed | State | Docket No.                                                                                     | Utility                                                                          | Type                                    | Subjects                                                                                                                                                            | On Behalf Of                                                                                                             |
|------------|-------|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| 11/21/2024 | MI    | U-21662                                                                                        | DTE ELECTRIC COMPANY                                                             | Rebuttal / Cross-Answering              | Renewable Energy                                                                                                                                                    | Association of Businesses Advocating Tariff Equity                                                                       |
| 11/15/2024 | AZ    | G-01551A-23-0341                                                                               | SOUTHWEST GAS CORPORATION                                                        | Surrebuttal                             | Rate of Return / Capital Structure                                                                                                                                  | Residential Utility Consumer Office                                                                                      |
| 11/15/2024 | UT    | 24-035-04                                                                                      | ROCKY MOUNTAIN POWER                                                             | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                                                                  | The Federal Executive Agencies                                                                                           |
| 11/14/2024 | AR    | 23-067-U                                                                                       | LIBERTY UTILITIES (ARKANSAS WATER) CORP.                                         | Stipulations / Agreements / Settlements | Phase-In                                                                                                                                                            | The Office of Arkansas Attorney General Tim Griffin                                                                      |
| 11/6/2024  | ID    | IPC-E-24-07                                                                                    | IDAHO POWER COMPANY                                                              | Direct / Responsive                     | Plant Additions; Revenues; Labor Expense                                                                                                                            | Micon Technology, Inc.                                                                                                   |
| 11/6/2024  | ID    | IPC-E-24-07                                                                                    | IDAHO POWER COMPANY                                                              | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Micon Technology, Inc.                                                                                                   |
| 11/1/2024  | LA    | U-37193                                                                                        | ENTERGY LOUISIANA, LLC                                                           | Surrebuttal                             | Certificate of Convenience and Necessity (CCN); Purchase Power Agreement                                                                                            | Louisiana Energy Users Group                                                                                             |
| 10/31/2024 | MI    | U-21662                                                                                        | DTE ELECTRIC COMPANY                                                             | Direct / Responsive                     | Plant Additions; Renewable Energy Plan                                                                                                                              | Association of Businesses Advocating Tariff Equity                                                                       |
| 10/30/2024 | UT    | 24-035-04                                                                                      | ROCKY MOUNTAIN POWER                                                             | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | The Federal Executive Agencies                                                                                           |
| 10/25/2024 | IA    | RPJ-2024-0002                                                                                  | IOWA-AMERICAN WATER COMPANY                                                      | Rebuttal / Cross-Answering              | Management Efficiency                                                                                                                                               | Iowa Business Energy Coalition                                                                                           |
| 10/25/2024 | IA    | RPJ-2024-0002                                                                                  | IOWA-AMERICAN WATER COMPANY                                                      | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Iowa Business Energy Coalition                                                                                           |
| 10/24/2024 | MO    | WR-2024-0104 / SR-2024-0105                                                                    | LIBERTY UTILITIES (MISSOURI WATER) LLC D/B/A LIBERTY                             | Surrebuttal                             | Incentive Compensation; Acquisition Costs; Rate Case Expense; Labor Expense; Property Taxes; A&G Expense Levels                                                     | City of Bolivar, Missouri                                                                                                |
| 10/24/2024 | MO    | WR-2024-0104 / SR-2024-0105                                                                    | LIBERTY UTILITIES (MISSOURI WATER) LLC D/B/A LIBERTY                             | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | City of Bolivar, Missouri                                                                                                |
| 10/24/2024 | MO    | WR-2024-0104                                                                                   | LIBERTY UTILITIES (MISSOURI WATER), LLC D/B/A LIBERTY                            | Surrebuttal                             | Rate of Return / Capital Structure                                                                                                                                  | Missouri Public Service Commission                                                                                       |
| 10/22/2024 | AR    | 23-067-U                                                                                       | LIBERTY UTILITIES (ARKANSAS WATER) CORP.                                         | Surrebuttal                             | Infrastructure Investment Mechanism                                                                                                                                 | The Office of Arkansas Attorney General Tim Griffin                                                                      |
| 10/22/2024 | VA    | PUR-2024-00097                                                                                 | VIRGINIA-ELECTRIC AND POWER COMPANY                                              | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Virginia Committee for Fair Utility Rates                                                                                |
| 10/18/2024 | NV    | 24-05041                                                                                       | NEVADA POWER COMPANY D/B/A NV ENERGY AND SIERRA PACIFIC COMPANY D/B/A NV ENERGY  | Direct / Responsive                     | Load Forecast                                                                                                                                                       | Caesars Enterprise Services, LLC, MGM Resorts International, Nevada Resort Association, and Southern Nevada Gaming Group |
| 10/18/2024 | NV    | 24-05041                                                                                       | NEVADA POWER COMPANY D/B/A NV ENERGY AND SIERRA PACIFIC COMPANY D/B/A NV ENERGY  | Direct / Responsive                     | CWIP; Infrastructure Investment; Plant Additions                                                                                                                    | Caesars Enterprise Services, LLC, MGM Resorts International, Nevada Resort Association, and Southern Nevada Gaming Group |
| 10/18/2024 | IA    | RPJ-2024-0002                                                                                  | IOWA-AMERICAN WATER COMPANY                                                      | Rebuttal / Cross-Answering              | CWC; Uncollectible Expense; Tank Maintenance; Incentive Compensation; Depreciation Expense / Rates / Study                                                          | Iowa Business Energy Coalition                                                                                           |
| 10/18/2024 | MI    | U-21585                                                                                        | CONSUMERS ENERGY COMPANY                                                         | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Association of Businesses Advocating Tariff Equity                                                                       |
| 10/17/2024 | UT    | 24-035-04                                                                                      | ROCKY MOUNTAIN POWER                                                             | Direct / Responsive                     | Wildfire Costs - Rate of Return / Capital Structure; Incentive Compensation                                                                                         | The Federal Executive Agencies                                                                                           |
| 10/17/2024 | UT    | 24-035-04                                                                                      | ROCKY MOUNTAIN POWER                                                             | Direct / Responsive                     | Net Power Costs                                                                                                                                                     | The Federal Executive Agencies                                                                                           |
| 10/17/2024 | UT    | 24-035-04                                                                                      | ROCKY MOUNTAIN POWER                                                             | Direct / Responsive                     | Plant Additions; Service Reliability                                                                                                                                | Utah Large Customer Group                                                                                                |
| 10/16/2024 | VA    | PUR-2024-00030                                                                                 | COLUMBIA GAS OF VIRGINIA, INC.                                                   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure                                                                        | Virginia Industrial Gas Users' Association                                                                               |
| 10/16/2024 | VA    | PUR-2024-00030                                                                                 | COLUMBIA GAS OF VIRGINIA, INC.                                                   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | The Federal Executive Agencies                                                                                           |
| 10/15/2024 | HI    | 2024-0255                                                                                      | YOUNG BROTHERS, LLC                                                              | Direct / Responsive                     | Interest Synchronization; FAC; Insurance Expense; Charitable Expenses                                                                                               | Young Brothers, LLC                                                                                                      |
| 10/4/2024  | LA    | U-37213                                                                                        | CLECO POWER LLC                                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | International Paper Company                                                                                              |
| 9/30/2024  | CA    | A-22-08-003                                                                                    | PACIFIC GAS AND ELECTRIC COMPANY                                                 | Supplemental                            | Electrification Project                                                                                                                                             | Indicated Shippers                                                                                                       |
| 9/27/2024  | MI    | U-21585                                                                                        | CONSUMERS ENERGY COMPANY                                                         | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                                  | Association of Businesses Advocating Tariff Equity                                                                       |
| 9/27/2024  | MI    | U-21585                                                                                        | CONSUMERS ENERGY COMPANY                                                         | Direct / Responsive                     | Future Test Year; Incentive Compensation; Plant Additions                                                                                                           | Association of Businesses Advocating Tariff Equity                                                                       |
| 9/27/2024  | MI    | U-21585                                                                                        | CONSUMERS ENERGY COMPANY                                                         | Direct / Responsive                     | Future Test Year; Infrastructure Investment Mechanism; Plant Additions; Class Cost of Service / Rate Design / Revenue Allocation                                    | Association of Businesses Advocating Tariff Equity                                                                       |
| 9/27/2024  | MO    | WR-2024-0104                                                                                   | LIBERTY UTILITIES (MISSOURI WATER), LLC D/B/A LIBERTY                            | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                                                                  | Missouri Public Service Commission                                                                                       |
| 9/26/2024  | PA    | R-2024-3047822 / R-2024-3047824                                                                | AQUA PENNSYLVANIA, INC.                                                          | Surrebuttal                             | Depreciation Expense / Rate / Study                                                                                                                                 | Pennsylvania Office of Consumer Advocate                                                                                 |
| 9/25/2024  | WA    | UG-240008                                                                                      | CASCADE NATURAL GAS CORPORATION                                                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                                  | Washington State Office of the Attorney General, Public Counsel Unit                                                     |
| 9/25/2024  | WA    | UG-240008                                                                                      | CASCADE NATURAL GAS CORPORATION                                                  | Direct / Responsive                     | Plant Additions; COVID-19 Expenses                                                                                                                                  | Washington State Office of the Attorney General, Public Counsel Unit                                                     |
| 9/19/2024  | AZ    | G-01551A-23-0341                                                                               | SOUTHWEST GAS CORPORATION                                                        | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                                  | Residential Utility Consumer Office                                                                                      |
| 9/18/2024  | LA    | U-37131                                                                                        | ENTERGY LOUISIANA, LLC                                                           | Direct / Responsive                     | Capacity Planning / Additions                                                                                                                                       | Louisiana Energy Users Group                                                                                             |
| 9/18/2024  | WA    | UG-240005 & UG-240005 / UE-230810                                                              | PUGET SOUND ENERGY, INC.                                                         | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation; Trackers / Riders                                                                                         | The Federal Executive Agencies                                                                                           |
| 9/16/2024  | IL    | 24-0378                                                                                        | COMMONWEALTH EDISON COMPANY                                                      | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Illinois Industrial Energy Consumers                                                                                     |
| 9/13/2024  | MO    | EA-2024-0237                                                                                   | UNION ELECTRIC COMPANY D/B/A AMEREN MISSOURI                                     | Rebuttal / Cross-Answering              | Construction Accounting                                                                                                                                             | Midwest Energy Consumers Group                                                                                           |
| 9/12/2024  | IA    | RPJ-2024-0002                                                                                  | IOWA-AMERICAN WATER COMPANY                                                      | Direct / Responsive                     | Infrastructure Investment Mechanism                                                                                                                                 | Iowa Business Energy Coalition                                                                                           |
| 9/12/2024  | IA    | RPJ-2024-0002                                                                                  | IOWA-AMERICAN WATER COMPANY                                                      | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Iowa Business Energy Coalition                                                                                           |
| 9/10/2024  | MO    | WR-2024-0104 / SR-2024-0105                                                                    | LIBERTY UTILITIES (MISSOURI WATER) LLC D/B/A LIBERTY                             | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | City of Bolivar, Missouri                                                                                                |
| 9/10/2024  | MO    | ER-2024-0189                                                                                   | EVERGY MISSOURI WEST, INC.                                                       | Surrebuttal                             | Transmission Expenses                                                                                                                                               | Midwest Energy Consumers Group                                                                                           |
| 8/30/2024  | NC    | E-22, SUB 694                                                                                  | DOMINION ENERGY NORTH CAROLINA                                                   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Return on Equity                                                                                          | CIGFUR I                                                                                                                 |
| 8/30/2024  | NC    | E-22, Sub 694                                                                                  | DOMINION ENERGY NORTH CAROLINA                                                   | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                                  | Public Staff - North Carolina Utilities Commission                                                                       |
| 8/28/2024  | LA    | U-37193                                                                                        | ENTERGY LOUISIANA, LLC                                                           | Direct / Responsive                     | Capacity Planning / Additions; Purchase Power Agreement                                                                                                             | Louisiana Energy Users Group                                                                                             |
| 8/27/2024  | AR    | 23-067-U                                                                                       | LIBERTY UTILITIES (ARKANSAS WATER) CORP.                                         | Direct / Responsive                     | Infrastructure Investment Mechanism; Phase-In                                                                                                                       | The Office of Arkansas Attorney General Tim Griffin                                                                      |
| 8/26/2024  | NC    | E-2, SUB 1341                                                                                  | DUKE ENERGY PROGRESS, LLC                                                        | Direct / Responsive                     | Fuel Adjustment Clause                                                                                                                                              | CIGFUR II                                                                                                                |
| 8/22/2024  | MO    | GR-2024-0106                                                                                   | LIBERTY UTILITIES (MIDSTATE NATURAL GAS) CORP. D/B/A LIBERTY                     | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                                                                  | Missouri Public Service Commission                                                                                       |
| 8/22/2024  | MD    | 9722                                                                                           | CHESAPEAKE UTILITIES CORPORATION                                                 | Stipulations / Agreements / Settlements | Interest Synchronization; Rate Case Expense; Energy Efficiency                                                                                                      | Maryland Office of People's Counsel                                                                                      |
| 8/20/2024  | CA    | A-24-03-018                                                                                    | PACIFIC GAS & ELECTRIC COMPANY                                                   | Rebuttal / Cross-Answering              | Cost Allocation                                                                                                                                                     | Energy Producers & Users Coalition                                                                                       |
| 8/20/2024  | MO    | WR-2024-0104 / SR-2024-0105                                                                    | LIBERTY UTILITIES (MISSOURI WATER) LLC D/B/A LIBERTY                             | Direct / Responsive                     | Revenue Requirement                                                                                                                                                 | City of Bolivar, Missouri                                                                                                |
| 8/16/2024  | MI    | U-21534                                                                                        | DTE ELECTRIC COMPANY                                                             | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                                                                  | Association of Businesses Advocating Tariff Equity                                                                       |
| 8/16/2024  | MI    | U-21534                                                                                        | DTE ELECTRIC COMPANY                                                             | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Association of Businesses Advocating Tariff Equity                                                                       |
| 8/16/2024  | MI    | U-21534                                                                                        | DTE ELECTRIC COMPANY                                                             | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Association of Businesses Advocating Tariff Equity                                                                       |
| 8/16/2024  | PA    | R-2024-3047822, R-2024-3047824                                                                 | Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc.                   | Direct / Responsive                     | Depreciation Rates / Study / Expense                                                                                                                                | Pennsylvania Office of Consumer Advocate                                                                                 |
| 8/14/2024  | VA    | PUR-2024-00032, PUR-2024-00044                                                                 | VIRGINIA ELECTRIC AND POWER COMPANY                                              | Direct / Responsive                     | Transmission Routing                                                                                                                                                | JK Land Holdings LLC                                                                                                     |
| 8/13/2024  | NC    | G-9, SUB 837                                                                                   | PIEDMONT NATURAL GAS COMPANY, INC.                                               | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                                  | The Public Staff - North Carolina Utilities Commission                                                                   |
| 8/13/2024  | IN    | 46080                                                                                          | INDIANA MICHIGAN POWER COMPANY                                                   | Direct / Responsive                     | IRS Private Letter Ruling / Cost of Service / Deferred Taxes                                                                                                        | I&M Industrial Group                                                                                                     |
| 8/12/2024  | OK    | PUD 2023-000086                                                                                | PUBLIC SERVICE COMPANY OF OKLAHOMA                                               | Direct / Responsive                     | Cost of Service / Rate Design                                                                                                                                       | United States Department of Defense and all other Federal Executive Agencies                                             |
| 8/8/2024   | PA    | R-2024-3047068; C-2024-3048327; C-2024-3048411; C-2024-3048409; C-2024-3048673; C-2024-3048783 | FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY                                        | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Large User Groups                                                                                                        |
| 8/8/2024   | IN    | 46038                                                                                          | DUKE ENERGY INDIANA, LLC                                                         | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | Duke Industrial Group                                                                                                    |
| 8/7/2024   | MT    | 2024.04.047                                                                                    | NORTHWESTERN ENERGY                                                              | Rebuttal / Cross-Answering              | Avoided Cost; Purchased Power Agreement                                                                                                                             | Yellowstone Energy Limited Partnership                                                                                   |
| 8/6/2024   | WA    | UG-240005 & UG-240005 / UE-230810                                                              | PUGET SOUND ENERGY, INC.                                                         | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | The Federal Executive Agencies                                                                                           |
| 8/6/2024   | WA    | UE-240004, UG-240005                                                                           | PUGET SOUND ENERGY                                                               | Direct / Responsive                     | Financial Integrity / Rate Affordability / Credit Metrics / Construction Work in Progress in Rate Base / Rate of Return on Purchased Power Agreements / Rate Design | Washington State Office of the Attorney General Public Counsel Unit                                                      |
| 8/6/2024   | WA    | UE-240004 / UG-240005                                                                          | PUGET SOUND ENERGY                                                               | Direct / Responsive                     | Storn Expense; Incentive Compensation; A&G Non Labor; Amortization; Inflation; Employee Levels                                                                      | Washington State Office of the Attorney General Public Counsel Unit                                                      |
| 8/2/2024   | IN    | 45990                                                                                          | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | The CenterPoint Energy Indiana South Industrial Group                                                                    |
| 8/2/2024   | IN    | 45990                                                                                          | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH | Stipulations / Agreements / Settlements | Revenue Requirement                                                                                                                                                 | The CenterPoint Energy Indiana South Industrial Group                                                                    |
| 8/2/2024   | MD    | 9722                                                                                           | CHESAPEAKE UTILITIES CORPORATION                                                 | Surrebuttal                             | Gas Losses / Leaks                                                                                                                                                  | Office of People's Counsel                                                                                               |
| 8/2/2024   | MD    | 9722                                                                                           | CHESAPEAKE UTILITIES CORPORATION                                                 | Surrebuttal                             | Payroll Expense; Uncollectible Expense; Energy Efficiency; Self-Insurance; Incentive Compensation; Advertising; Riders                                              | The Office of People's Counsel                                                                                           |
| 8/2/2024   | MD    | 9722                                                                                           | CHESAPEAKE UTILITIES CORPORATION                                                 | Surrebuttal                             | Rate of Return / Capital Structure                                                                                                                                  | Maryland Office of People's Counsel                                                                                      |
| 8/1/2024   | CA    | A-23-06-008                                                                                    | PACIFIC GAS AND ELECTRIC COMPANY                                                 | Direct / Responsive                     | Memorandum Accounts; Recovery of Wildfire and Gas Safety Costs                                                                                                      | Energy Producers & Users Coalition ("EPUC") and Indicated Shippers                                                       |
| 7/31/2024  | MD    | 9738                                                                                           | SOUTHERN MARYLAND ELECTRIC COOPERATIVE, INC.                                     | Supplemental                            | Revenue Requirement                                                                                                                                                 | The Office of People's Counsel                                                                                           |
| 7/31/2024  | MD    | 9738                                                                                           | SOUTHERN MARYLAND ELECTRIC COOPERATIVE                                           | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                            | The Department of the Navy                                                                                               |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
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| Date Filed | State | Docket No.                                                                                     | Utility                                                      | Type                       | Subjects                                                                                                                      | On Behalf Of                                                                                                                                                    |
|------------|-------|------------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7/29/2024  | IN    | 45557 TDSIC 5                                                                                  | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                  | Direct / Responsive        | Transmission, Distribution and Storage System Improvement Charge (TDSIC)                                                      | The NIPSCO Industrial Group                                                                                                                                     |
| 7/29/2024  | CA    | A. 24-03-018                                                                                   | PACIFIC GAS & ELECTRIC COMPANY                               | Direct / Responsive        | Cost Allocation / Revenue Requirement                                                                                         | Energy Producers & Users Coalition                                                                                                                              |
| 7/29/2024  | OK    | PUD                                                                                            | PUBLIC SERVICE COMPANY OF OKLAHOMA                           | Direct / Responsive        | Rate of Return / Capital Structure                                                                                            | United States Department of Defense and all other Federal Executive Agencies                                                                                    |
| 7/26/2024  | MI    | U-21534                                                                                        | DTE ELECTRIC COMPANY                                         | Direct / Responsive        | Rate of Return / Capital Structure                                                                                            | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 7/26/2024  | MI    | U-21534                                                                                        | DTE ELECTRIC COMPANY                                         | Direct / Responsive        | Operation and Maintenance Expense; Inflation; Incentive Compensation                                                          | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 7/26/2024  | MI    | U-21534                                                                                        | DTE ELECTRIC COMPANY                                         | Direct / Responsive        | Infrastructure Recovery Mechanism; Riders; Future Test Year                                                                   | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 7/25/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Surrebuttal                | Rate of Return / Capital Structure                                                                                            | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 7/25/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Surrebuttal                | Sales Revenues; Incentive Compensation; Corporate Insurance Expenses; Labor Expense; Rate Case Expense; Uncollectible Expense | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 7/25/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Surrebuttal                | Depreciation Rate / Study / expense                                                                                           | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 7/24/2024  | VA    | PUR-2024-00017                                                                                 | MASSANUTTEN PUBLIC SERVICE CORPORATION                       | Direct / Responsive        | Cost of Service / Rate Design                                                                                                 | Massanutten Resort                                                                                                                                              |
| 7/24/2024  | VA    | PUR-2024-00017                                                                                 | MASSANUTTEN PUBLIC SERVICE CORPORATION                       | Direct / Responsive        | Bad Debt Factor; Rate of Return / Capital Structure; Service Company Charges; Merger Costs; Tank Painting                     | Massanutten Resort                                                                                                                                              |
| 7/24/2024  | IL    | 24-0378                                                                                        | COMMONWEALTH EDISON COMPANY                                  | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Illinois Industrial Energy Consumers                                                                                                                            |
| 7/24/2024  | MD    | 9645 & 9692                                                                                    | BALTIMORE GAS AND ELECTRIC COMPANY                           | Direct / Responsive        | Capital Investment & O&M Expenditures-Prudency                                                                                | Maryland Office of People's Counsel                                                                                                                             |
| 7/22/2024  | PA    | R-2024-3047068; C-2024-3048327; C-2024-3048411; C-2024-3048409; C-2024-3048673; C-2024-3048763 | FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY                    | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Large User Groups                                                                                                                                               |
| 7/19/2024  | MO    | GR-2024-0106                                                                                   | LIBERTY UTILITIES (MIDSTATE NATURAL GAS) CORP. D/B/A LIBERTY | Direct / Responsive        | Rate of Return / Capital Structure                                                                                            | Missouri Public Service Commission                                                                                                                              |
| 7/19/2024  | MI    | U-21555                                                                                        | UPPER PENINSULA POWER COMPANY                                | Direct / Responsive        | Inflation; Capital Investments; Class Cost of Service / Rate Design / Revenue Allocation                                      | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 7/19/2024  | MD    | 9738                                                                                           | SOUTHERN MARYLAND ELECTRIC COOPERATIVE                       | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | The Department of the Navy                                                                                                                                      |
| 7/18/2024  | IL    | 24-0097                                                                                        | ILLINOIS-AMERICAN WATER COMPANY                              | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation; Riders                                                              | Illinois Industrial Water Consumers                                                                                                                             |
| 7/18/2024  | IL    | 24-0097                                                                                        | ILLINOIS-AMERICAN WATER COMPANY                              | Rebuttal / Cross-Answering | Incentive Compensation                                                                                                        | Illinois Industrial Water Consumers; Citizens Utility Board; Village of Bolingbrook                                                                             |
| 7/18/2024  | IL    | 24-0097                                                                                        | ILLINOIS-AMERICAN WATER COMPANY                              | Rebuttal / Cross-Answering | Rate of Return / Capital Structure                                                                                            | Illinois Industrial Water Consumers; Citizens Utility Board; Village of Bolingbrook                                                                             |
| 7/17/2024  | KY    | 2024-00085                                                                                     | JACKSON PURCHASE ENERGY CORPORATION                          | Direct / Responsive        | Labor Expenses; Rate Case Expense; Health Care Costs; Incentive Compensation; Donations; TIER                                 | Office of the Attorney General of the Commonwealth of Kentucky                                                                                                  |
| 7/17/2024  | LA    | U-36502                                                                                        | CLECO POWER LLC                                              | Direct / Responsive        | Riders; Class Cost of Service / Rate Design / Revenue Allocation                                                              | International Paper Company and Packaging Corporation of America                                                                                                |
| 7/17/2024  | VA    | PUR-2024-00024                                                                                 | APPALACHIAN POWER COMPANY                                    | Direct / Responsive        | Rate of Return / Capital Structure                                                                                            | Old Dominion Committee for Fair Utility Rates                                                                                                                   |
| 7/17/2024  | IL    | 22-0486 / 23-0055 / 24-0181                                                                    | COMMONWEALTH EDISON COMPANY                                  | Rebuttal / Cross-Answering | Capital Investment Programs; Rate Case Expense                                                                                | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 7/17/2024  | IL    | 22-0486 / 23-0055                                                                              | COMMONWEALTH EDISON COMPANY                                  | Rebuttal / Cross-Answering | Rate Affordability; Capital Investment Programs                                                                               | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 7/11/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Rebuttal / Cross-Answering | Rate of Return / Capital Structure                                                                                            | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 7/11/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 7/11/2024  | IN    | 46038                                                                                          | DUKE ENERGY INDIANA, LLC                                     | Direct / Responsive        | Depreciation Rate / Study / Expense                                                                                           | Duke Industrial Group                                                                                                                                           |
| 7/11/2024  | IN    | 46038                                                                                          | DUKE ENERGY INDIANA, LLC                                     | Direct / Responsive        | Rate of Return / Capital Structure / Cost of Debt / Revenue Requirement                                                       | Duke Industrial Group                                                                                                                                           |
| 7/11/2024  | IN    | 46038                                                                                          | DUKE ENERGY INDIANA, LLC                                     | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Duke Industrial Group                                                                                                                                           |
| 7/3/2024   | MD    | 9738                                                                                           | SOUTHERN MARYLAND ELECTRIC COOPERATIVE, INC.                 | Direct / Responsive        | Revenue Requirement                                                                                                           | The Office of People's Counsel                                                                                                                                  |
| 7/3/2024   | IL    | 22-0487 / 23-0082                                                                              | AMEREN ILLINOIS COMPANY                                      | Rebuttal / Cross-Answering | Capital Investment Programs                                                                                                   | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/3/2024   | IL    | 22-0487 / 23-0082                                                                              | AMEREN ILLINOIS COMPANY                                      | Rebuttal / Cross-Answering | Return on Equity / Capital Structure                                                                                          | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/3/2024   | IL    | 22-0487 / 23-0082                                                                              | AMEREN ILLINOIS COMPANY                                      | Rebuttal / Cross-Answering | Capital Investment Programs - Rate Affordability                                                                              | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/3/2024   | MD    | 9738                                                                                           | SOUTHERN MARYLAND ELECTRIC COOPERATIVE                       | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | The Department of the Navy                                                                                                                                      |
| 6/28/2024  | VA    | PUR-2023-00194                                                                                 | VIRGINIA-AMERICAN WATER COMPANY                              | Direct / Responsive        | Rate of Return / Return on Equity / Cost of Debt / Capital Structure                                                          | Hopewell Committee For Fair Utility Rates                                                                                                                       |
| 6/28/2024  | VA    | PUR-2023-00194                                                                                 | VIRGINIA-AMERICAN WATER COMPANY                              | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Hopewell Committee For Fair Utility Rates                                                                                                                       |
| 6/27/2024  | MO    | EF-2024-0189                                                                                   | EVERGY MISSOURI WEST                                         | Direct / Responsive        | Transmission Cost Recovery                                                                                                    | Midwest Energy Consumers Group                                                                                                                                  |
| 6/26/2024  | IL    | 24-0044                                                                                        | AQUA ILLINOIS, INC.                                          | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Viscofan USA, Inc.                                                                                                                                              |
| 6/26/2024  | IL    | 24-0044                                                                                        | AQUA ILLINOIS, INC.                                          | Rebuttal / Cross-Answering | Incentive Compensation; Rate Case Expense                                                                                     | Viscofan USA, Inc., Citizens Utility Board and the Village of University Park                                                                                   |
| 6/26/2024  | IL    | 24-0044                                                                                        | AQUA ILLINOIS, INC.                                          | Rebuttal / Cross-Answering | Rate of Return / Capital Structure                                                                                            | Viscofan USA, Inc., Citizens Utility Board and the Village of University Park                                                                                   |
| 6/25/2024  | PA    | R-2024-3047068; C-2024-3048327; C-2024-3048411; C-2024-3048409; C-2024-3048673; C-2024-3048783 | FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY                    | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Large User Groups                                                                                                                                               |
| 6/19/2024  | TX    | 56211                                                                                          | CENTERPOINT ENERGY HOUSTON ELECTRIC                          | Direct / Responsive        | Rate of Return / Return on Equity / Cost of Debt / Capital Structure                                                          | Texas Industrial Energy Consumers                                                                                                                               |
| 6/17/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Direct / Responsive        | Labor Expense; Rate Case Expense; Injuries & Damages; Incentive Compensation; Sales Revenues; Corporate Insurance             | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 6/17/2024  | OR    | UE 434                                                                                         | PACIFICORP. DBA PACIFIC POWER                                | Direct / Responsive        | Net Power Costs                                                                                                               | Vitesse, LLC                                                                                                                                                    |
| 6/14/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Direct / Responsive        | Rate of Return / Capital Structure                                                                                            | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 6/14/2024  | PA    | R-2024-3046519; C-2024-3047905; C-2024-3047675; C-2024-3048339                                 | COLUMBIA GAS OF PENNSYLVANIA, INC.                           | Direct / Responsive        | Depreciation Rate / Study / Expense                                                                                           | Pennsylvania Office of Consumer Advocate                                                                                                                        |
| 6/13/2024  | MD    | 9722                                                                                           | CHESAPEAKE UTILITIES CORPORATION                             | Direct / Responsive        | Rate of Return / Capital Structure                                                                                            | Maryland Office of People's Counsel                                                                                                                             |
| 6/13/2024  | MD    | 9722                                                                                           | CHESAPEAKE UTILITIES CORPORATION                             | Direct / Responsive        | Advertising; Self-Insurance Expense; Labor Expense; Incentive Compensation; Riders; Uncollectible Expense; Rate Case Expense  | Office of People's Counsel                                                                                                                                      |
| 6/13/2024  | MD    | 9722                                                                                           | CHESAPEAKE UTILITIES CORPORATION                             | Direct / Responsive        | Capital Expenditures                                                                                                          | Office of People's Counsel                                                                                                                                      |
| 6/12/2024  | IN    | 46025                                                                                          | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                  | Direct / Responsive        | IT Cost / Regulatory Asset                                                                                                    | The NIPSCO Industrial Group                                                                                                                                     |
| 6/11/2024  | FL    | 20240025-EI                                                                                    | DUKE ENERGY FLORIDA, LLC                                     | Direct / Responsive        | Battery Performance Project; Solar Performance Project; CCE Performance Project                                               | Florida Office of Public Counsel                                                                                                                                |
| 6/10/2024  | MI    | U-21423                                                                                        | CONSUMERS ENERGY COMPANY                                     | Rebuttal / Cross-Answering | Power Supply Cost Recovery                                                                                                    | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 6/7/2024   | TX    | 56165                                                                                          | AEP TEXAS, INC.                                              | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation; Call Center Allocation                                              | The Federal Executive Agencies                                                                                                                                  |
| 6/6/2024   | FL    | 20240026-EI; 20230139-EI; 2023000-EI                                                           | TAMPA ELECTRIC COMPANY                                       | Direct / Responsive        | Rate of Return / Capital Structure                                                                                            | Federal Executive Agencies                                                                                                                                      |
| 6/6/2024   | FL    | 20240026-EI; 20230139-EI; 2023000-EI                                                           | TAMPA ELECTRIC COMPANY                                       | Direct / Responsive        | Cost of Service / Revenue Allocation / Rate Design                                                                            | Federal Executive Agencies                                                                                                                                      |
| 6/6/2024   | FL    | 20240026-EI; 20230139-EI; 2023000-EI                                                           | TAMPA ELECTRIC COMPANY                                       | Direct / Responsive        | Depreciation Rate / Study / Expense                                                                                           | Federal Executive Agencies                                                                                                                                      |
| 6/5/2024   | CA    | 22-12-011                                                                                      | PACIFIC GAS AND ELECTRIC                                     | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Indicated Shippers, Agricultural Energy Consumers Association, California Manufacturers & Technology Association, and California League of Food Producers       |
| 5/29/2024  | MI    | U-21291                                                                                        | DTE GAS COMPANY                                              | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Michigan Power LP                                                                                                                                               |
| 5/29/2024  | MI    | U-21291                                                                                        | DTE GAS COMPANY                                              | Rebuttal / Cross-Answering | Rate of Return / Capital Structure                                                                                            | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 5/29/2024  | MI    | U-21291                                                                                        | DTE GAS COMPANY                                              | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                      | Association of Businesses Advocating Tariff Equity                                                                                                              |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
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| Date Filed | State | Docket No.                  | Utility                                                                          | Type                                    | Subjects                                                                                                               | On Behalf Of                                                                                                                                                    |
|------------|-------|-----------------------------|----------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/28/2024  | NC    | E-100, Sub 190              | DUKE ENERGY CAROLINAS, LLC AND DUKE ENERGY PROGRESS, LLC                         | Direct / Responsive                     | Customer Bill Impacts / Reliability / IRP                                                                              | CIGFUR II & III                                                                                                                                                 |
| 5/28/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation; Marginal Cost                                                | Iowa Business Energy Coalition                                                                                                                                  |
| 5/28/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Surrebuttal                             | Rate of Return / Capital Structure                                                                                     | Iowa Business Energy Coalition                                                                                                                                  |
| 5/28/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Surrebuttal                             | Rate of Return on Stranded Investments; Labor Expenses; Revenues; Incentive Compensation; Insurance Expenses; Dues     | Iowa Business Energy Coalition                                                                                                                                  |
| 5/28/2024  | AZ    | WS-21182A-23-0292           | FOOTHILLS WATER & SEWER, LLC                                                     | Direct / Responsive                     | Rate of Return / Return on Equity / Capital Structure                                                                  | Arizona Corporation Commission                                                                                                                                  |
| 5/23/2024  | IL    | 22-0486 / 23-0055 / 24-0181 | COMMONWEALTH EDISON COMPANY                                                      | Direct / Responsive                     | Rate Affordability                                                                                                     | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 5/23/2024  | NC    | E-7, Sub 1304               | Duke Energy Carolinas, LLC                                                       | Direct / Responsive                     | Fuel Factors                                                                                                           | CIGFUR III                                                                                                                                                      |
| 5/22/2024  | IL    | 24-0097                     | ILLINOIS-AMERICAN WATER COMPANY                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Utility Service Subsidy; Riders                              | Illinois Industrial Water Consumers                                                                                                                             |
| 5/22/2024  | IL    | 24-0097                     | ILLINOIS-AMERICAN WATER COMPANY                                                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                     | Illinois Industrial Water Consumers; Citizens Utility Board; Village of Bolingbrook                                                                             |
| 5/22/2024  | IL    | 24-0097                     | ILLINOIS-AMERICAN WATER COMPANY                                                  | Direct / Responsive                     | Incentive Compensation                                                                                                 | Illinois Industrial Water Consumers; Citizens Utility Board; Village of Bolingbrook                                                                             |
| 5/22/2024  | IL    | 22-0486 / 23-0055 / 24-0181 | COMMONWEALTH EDISON COMPANY                                                      | Direct / Responsive                     | Infrastructure Program; Rate Affordability; Performance Metrics                                                        | Illinois Industrial Water Consumers, Citizens Utility Board, Village of Bolingbrook                                                                             |
| 5/20/2024  | IN    | 45990                       | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation                                                               | The CenterPoint Energy Indiana South Industrial Group                                                                                                           |
| 5/20/2024  | IN    | 45990                       | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH | Stipulations / Agreements / Settlements | Revenue Requirement                                                                                                    | The CenterPoint Energy Indiana South Industrial Group                                                                                                           |
| 5/16/2024  | TX    | 56165                       | AEP TEXAS, INC.                                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | United States Department of the Navy and all other Federal Executive Agencies                                                                                   |
| 5/16/2024  | OK    | PUD2023-000087              | OKLAHOMA GAS AND ELECTRIC COMPANY                                                | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Federal Executive Agencies                                                                                                                                      |
| 5/16/2024  | TX    | 56165                       | AEP TEXAS INC.                                                                   | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                     | Texas Industrial Energy Consumers                                                                                                                               |
| 5/13/2024  | IL    | 22-0487; 23-0082; 24-0238   | AMEREN ILLINOIS COMPANY                                                          | Direct / Responsive                     | Rate of Return / Capital Structure; OPEB                                                                               | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United congregations of Metro-East, and Prairie Rivers Network        |
| 5/13/2024  | IL    | 22-0487; 23-0082; 24-0238   | AMEREN ILLINOIS COMPANY                                                          | Direct / Responsive                     | Rate of Affordability                                                                                                  | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United congregations of Metro-East, and Prairie Rivers Network        |
| 5/13/2024  | IL    | 22-0487; 23-0082; 24-0238   | AMEREN ILLINOIS COMPANY                                                          | Direct / Responsive                     | Infrastructure Programs; Rate Affordability; Performance Metrics                                                       | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United congregations of Metro-East, and Prairie Rivers Network        |
| 5/10/2024  | MI    | U-21423                     | CONSUMERS ENERGY COMPANY                                                         | Direct / Responsive                     | Purchase Gas Adjustment                                                                                                | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 5/7/2024   | MI    | U-21291                     | DTE GAS COMPANY                                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Michigan Power LP                                                                                                                                               |
| 5/7/2024   | MI    | U-21291                     | DTE GAS COMPANY                                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 5/7/2024   | MI    | U-21291                     | DTE GAS COMPANY                                                                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                     | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 5/7/2024   | MI    | U-21291                     | DTE GAS COMPANY                                                                  | Direct / Responsive                     | Incentive Compensation; Infrastructure Replacement; Inflation; Infrastructure Projects                                 | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 5/6/2024   | CA    | 22-12-011                   | PACIFIC GAS AND ELECTRIC                                                         | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Indicated Shippers, Agricultural Energy Consumers Association, California League of Food Producers, and California Manufacturers & Technology Association       |
| 5/3/2024   | OK    | PUD2023-000087              | OKLAHOMA GAS AND ELECTRIC COMPANY                                                | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Federal Executive Agencies                                                                                                                                      |
| 5/1/2024   | MT    | 2024.04.047                 | NORTHWESTERN ENERGY                                                              | Direct / Responsive                     | Avoided Cost; Purchased Power Agreement                                                                                | Yellowstone Energy Limited Partnership                                                                                                                          |
| 5/1/2024   | IL    | 24-0044                     | AQUA ILLINOIS, INC.                                                              | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                     | Viscofan USA, Inc., Citizens Utility Board and the Village of University Park                                                                                   |
| 5/1/2024   | IL    | 24-0044                     | AQUA ILLINOIS, INC.                                                              | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Viscofan USA, Inc.                                                                                                                                              |
| 5/1/2024   | IL    | 24-0044                     | AQUA ILLINOIS, INC.                                                              | Direct / Responsive                     | Incentive Compensation; Rate Case Expense                                                                              | Viscofan USA, Inc., Citizens Utility Board and the Village of University Park                                                                                   |
| 4/30/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Iowa Business Energy Coalition                                                                                                                                  |
| 4/30/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Rebuttal / Cross-Answering              | Outside Service Employer; Due; Injury and Damages; Reg. Assets; Management Efficiency                                  | Iowa Business Energy Coalition                                                                                                                                  |
| 4/30/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Archer Daniels Midland Company                                                                                                                                  |
| 4/26/2024  | OK    | PUD2023-000087              | OKLAHOMA GAS AND ELECTRIC COMPANY                                                | Direct / Responsive                     | Depreciation Rate / Study / Expense                                                                                    | Federal Executive Agencies                                                                                                                                      |
| 4/26/2024  | OK    | PUD2023-000087              | OKLAHOMA GAS AND ELECTRIC COMPANY                                                | Direct / Responsive                     | Vegetation Management; Incentive Compensation; Pensions                                                                | Federal Executive Agencies                                                                                                                                      |
| 4/26/2024  | OK    | PUD2023-000087              | OKLAHOMA GAS AND ELECTRIC COMPANY                                                | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                     | Federal Executive Agencies                                                                                                                                      |
| 4/22/2024  | DC    | 1176                        | POTOMAC ELECTRIC POWER COMPANY                                                   | Surrebuttal                             | Revenue Requirement                                                                                                    | Office of the People's Counsel for the District of Columbia                                                                                                     |
| 4/22/2024  | DC    | 1176                        | POTOMAC ELECTRIC POWER COMPANY                                                   | Surrebuttal                             | Rate of Return / Capital Structure                                                                                     | Office of the People's Counsel for the District of Columbia                                                                                                     |
| 4/22/2024  | DC    | 1176                        | POTOMAC ELECTRIC POWER COMPANY                                                   | Surrebuttal                             | Depreciation Rates / Study / Expense                                                                                   | Office of the People's Counsel for the District of Columbia                                                                                                     |
| 4/17/2024  | MI    | U-21384                     | DTE GAS COMPANY                                                                  | Rebuttal / Cross-Answering              | Depreciation Rates / Study / Expense                                                                                   | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 4/16/2024  | IN    | 45947                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                      | Direct / Responsive                     | CPCN                                                                                                                   | NIPSCO Industrial Group                                                                                                                                         |
| 4/16/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Archer Daniels Midland Company                                                                                                                                  |
| 4/16/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                               | Iowa Business Energy Coalition                                                                                                                                  |
| 4/16/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Direct / Responsive                     | Revenues; Plant Retirement; Insurance Expense; Incentive Compensation; Labor Expenses; Test Year                       | Iowa Business Energy Coalition                                                                                                                                  |
| 4/16/2024  | IA    | RPJ-2023-0002               | INTERSTATE POWER AND LIGHT COMPANY                                               | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                     | Iowa Business Energy Coalition                                                                                                                                  |
| 4/9/2024   | IN    | 45990                       | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                               | The CenterPoint Energy Indiana South Industrial Group                                                                                                           |
| 4/4/2024   | IL    | 22-0487 / 23-0082           | AMEREN ILLINOIS COMPANY                                                          | Rebuttal / Cross-Answering              | Reliability Metrics                                                                                                    | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 3/27/2024  | MD    | 9719                        | EASTON UTILITIES COMMISSION                                                      | Direct / Responsive                     | Infrastructure Investments                                                                                             | Maryland Office of People's Counsel                                                                                                                             |
| 3/26/2024  | WY    | 20000-653-EA-23 (17446)     | ROCKY MOUNTAIN POWER                                                             | Direct / Responsive                     | Reliability Metrics - Power Quality                                                                                    | Wyoming Industrial Energy Consumers                                                                                                                             |
| 3/25/2024  | IN    | 45967                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                      | Stipulations / Agreements / Settlements | Settlement / Revenue Requirement                                                                                       | NIPSCO Industrial Group                                                                                                                                         |
| 3/25/2024  | IN    | 45967                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                      | Stipulations / Agreements / Settlements | Settlement / Cost of Service / Rate Design                                                                             | NIPSCO Industrial Group                                                                                                                                         |
| 3/22/2024  | MO    | EF-2024-0021                | UNION ELECTRIC COMPANY D/B/A AMEREN MISSOURI                                     | Surrebuttal                             | Securitization; Class Cost of Service / Rate Design / Revenue Allocation                                               | Missouri Industrial Energy Consumers                                                                                                                            |
| 3/22/2024  | NM    | 23-00271-UT                 | SOUTHWESTERN PUBLIC SERVICE COMPANY                                              | Stipulations / Agreements / Settlements | Rate Design; Renewable Energy Purchase Program                                                                         | Louisiana Energy Services, LLC d/b/a URENCO USA and Federal Executive Agencies                                                                                  |
| 3/21/2024  | IL    | 22-0487 / 23-0082           | AMEREN ILLINOIS COMPANY                                                          | Rehearing                               | Forecasted Test Year; Infrastructure Investment/Plan                                                                   | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 3/19/2024  | MI    | U-21384                     | DTE GAS COMPANY                                                                  | Direct / Responsive                     | Depreciation Rates / Study / Expense                                                                                   | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 3/14/2024  | AK    | U-23-047 / U-23-048         | CHUGACH ELECTRIC ASSOCIATION, INC.                                               | Direct / Responsive                     | TIER Ratio; Rate of Return / Capital Structure                                                                         | Federal Executive Agencies                                                                                                                                      |
| 3/14/2024  | AK    | U-23-047, U-23-048          | CHUGACH ELECTRIC ASSOCIATION, INC.                                               | Direct / Responsive                     | Cost of Service / Revenue Spread / Rate Design                                                                         | Federal Executive Agencies                                                                                                                                      |
| 3/13/2024  | NM    | 23-00255-UT                 | NEW MEXICO GAS COMPANY, INC.                                                     | Stipulations / Agreements / Settlements | Incentive Compensation; Labor Expenses; Inflation Adjustment; Class Cost of Service / Rate Design / Revenue Allocation | New Mexico Affordable Reliable Energy Alliance                                                                                                                  |
| 3/12/2024  | IN    | 45990                       | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH | Direct / Responsive                     | Prepaid Pension Asset; EADIT; Revenues; Incentive Compensation; Rate of Return / Capital Structure                     | The CenterPoint Energy Indiana South Industrial Group                                                                                                           |
| 3/12/2024  | IN    | 45990                       | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH | Direct / Responsive                     | Fuel Adjustment Clause; Class Cost of Service / Rate Design / Revenue Allocation                                       | The CenterPoint Energy Indiana South Industrial Group                                                                                                           |
| 3/11/2024  | NM    | 23-00353-UT                 | PUBLIC SERVICE COMPANY OF NEW MEXICO                                             | Rebuttal / Cross-Answering              | Renewable Generation                                                                                                   | New Mexico Affordable Reliable Energy Alliance                                                                                                                  |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
**November 2022**

**Attachment 2**  
**Page 7 of 11**

| Date Filed | State | Docket No.                                         | Utility                                                                                                                                 | Type                                    | Subjects                                                                                                                                                  | On Behalf Of                                                                                                                                                                                                                             |
|------------|-------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3/8/2024   | NM    | 23-00255-UT                                        | NEW MEXICO GAS COMPANY, INC.                                                                                                            | Direct / Responsive                     | Stipulations / Settlements / Agreements                                                                                                                   | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 3/1/2024   | NM    | 23-00353-UT                                        | PUBLIC SERVICE COMPANY OF NEW MEXICO                                                                                                    | Direct / Responsive                     | Renewable Generation                                                                                                                                      | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 2/29/2024  | CA    | 23-05-010                                          | SOUTHERN CALIFORNIA EDISON COMPANY                                                                                                      | Direct / Responsive                     | Revenues                                                                                                                                                  | Energy Producers & Users Coalition                                                                                                                                                                                                       |
| 2/29/2024  | CA    | 23-05-010                                          | SOUTHERN CALIFORNIA EDISON COMPANY                                                                                                      | Direct / Responsive                     | Vegetation Management; Incentive Compensation; CWC; Infrastructure Investments                                                                            | Energy Producers & Users Coalition                                                                                                                                                                                                       |
| 2/29/2024  | IL    | 22-0487 / 23-0082                                  | AMEREN ILLINOIS COMPANY                                                                                                                 | Direct / Responsive                     | Rehearing Testimony; Infrastructure Investments                                                                                                           | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network                                                                                  |
| 2/29/2024  | IL    | 22-0487 / 23-0082                                  | AMEREN ILLINOIS COMPANY                                                                                                                 | Direct / Responsive                     | Rehearing Testimony; Infrastructure Investment                                                                                                            | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network                                                                                  |
| 2/28/2024  | IN    | 45967                                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                                                                             | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | NIPSCO Industrial Group                                                                                                                                                                                                                  |
| 2/28/2024  | IN    | 45564 S1                                           | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH                                                        | Rebuttal / Cross-Answering              | Fuel Adjustment Clause / Cost Allocation                                                                                                                  | CenterPoint Energy Indiana South Industrial Group                                                                                                                                                                                        |
| 2/26/2024  | CA    | 22-04-008; 22-04-009; 22-04-011; 22-04-012         | PACIFIC GAS AND ELECTRIC COMPANY; SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                                                        | Energy Producers & Users Coalition and Indicated Shippers                                                                                                                                                                                |
| 2/23/2024  | MO    | EF-2024-0021                                       | UNION ELECTRIC COMPANY D/B/A AMEREN MISSOURI                                                                                            | Rebuttal / Cross-Answering              | Securitization Costs                                                                                                                                      | Missouri Industrial Energy Consumers                                                                                                                                                                                                     |
| 2/21/2024  | NM    | 23-00255-UT                                        | NEW MEXICO GAS COMPANY, INC.                                                                                                            | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                        | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 2/21/2024  | NM    | 23-00255-UT                                        | NEW MEXICO GAS COMPANY, INC.                                                                                                            | Direct / Responsive                     | Incentive Compensation; Labor Expenses; Inflation Adjustment; Class Cost of Service / Rate Design / Revenue Allocation                                    | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 2/15/2024  | GA    | 55378                                              | GEORGIA POWER COMPANY                                                                                                                   | Direct / Responsive                     | IRP                                                                                                                                                       | The United States Department of Defense and All Other Federal Executive Agencies                                                                                                                                                         |
| 2/15/2024  | GA    | 55378                                              | GEORGIA POWER COMPANY                                                                                                                   | Direct / Responsive                     | IRP                                                                                                                                                       | The United States Department of Defense and All Other Federal Executive Agencies                                                                                                                                                         |
| 2/9/2024   | MI    | U-21461                                            | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                                                        | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 2/7/2024   | CA    | 23-01-008                                          | SAN DIEGO GAS & ELECTRIC COMPANY                                                                                                        | Rebuttal / Cross-Answering              | Wildfire Mitigation Costs; Class Cost of Service / Rate Design / Revenue Allocation                                                                       | The Federal Executive Agencies                                                                                                                                                                                                           |
| 2/6/2024   | IN    | 45564 S1                                           | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH                                                        | Direct / Responsive                     | Fuel Adjustment Clause / Cost Allocation                                                                                                                  | CenterPoint Energy Indiana South Industrial Group                                                                                                                                                                                        |
| 2/5/2024   | LA    | U-36923                                            | CLECO POWER LLC                                                                                                                         | Direct / Responsive                     | Rate of Return / Capital Structure; Labor Expense; Storm Reserves; Depreciation Rates / Study / Expense                                                   | International Paper Company and Packaging Corporation of America                                                                                                                                                                         |
| 2/2/2024   | NV    | 23-09012                                           | SOUTHWEST GAS CORPORATION                                                                                                               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | Nevada Cogeneration Associates #1 and #2                                                                                                                                                                                                 |
| 1/31/2024  | IN    | 45967                                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                                                                             | Direct / Responsive                     | Rate of Return / Capital Structure; Prepaid Pension Asset; Rate Case Expense; Incentive Compensation; Affiliate Transactions                              | The NIPSCO Industrial Group                                                                                                                                                                                                              |
| 1/31/2024  | IN    | 45967                                              | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                                                                                             | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | The NIPSCO Industrial Group                                                                                                                                                                                                              |
| 1/29/2024  | CA    | 22-04-008; 22-04-009; 22-04-011; 22-04-012         | PACIFIC GAS AND ELECTRIC COMPANY; SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY | Direct / Responsive                     | Rate of Return / Capital Structure; Capital Additions                                                                                                     | Energy Producers & Users Coalition and Indicated Shippers                                                                                                                                                                                |
| 1/18/2024  | MD    | 9713                                               | BALTIMORE GAS AND ELECTRIC COMPANY                                                                                                      | Direct / Responsive                     | Certificate of Public Convenience and Necessity                                                                                                           | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 1/18/2024  | MI    | U-21461                                            | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Direct / Responsive                     | Test Year; Tariff Charges                                                                                                                                 | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 1/18/2024  | MI    | U-21461                                            | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 1/18/2024  | MI    | U-21461                                            | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                        | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 1/18/2024  | MI    | U-21461                                            | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Direct / Responsive                     | Incentive Compensation; Distribution Investments; Major Storm Expense                                                                                     | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 1/16/2024  | CA    | 17-02-002                                          | SOUTHERN CALIFORNIA GAS COMPANY                                                                                                         | Rebuttal / Cross-Answering              | Natural Gas Storage Asset                                                                                                                                 | Indicated Shippers                                                                                                                                                                                                                       |
| 1/12/2024  | DC    | FC1176                                             | POTOMAC ELECTRIC POWER COMPANY                                                                                                          | Direct / Responsive                     | Revenue Requirement                                                                                                                                       | Office of the People's Counsel for the District of Columbia                                                                                                                                                                              |
| 1/12/2024  | DC    | 1176                                               | POTOMAC ELECTRIC POWER COMPANY                                                                                                          | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                        | Office of the People's Counsel for the District of Columbia                                                                                                                                                                              |
| 1/12/2024  | DC    | 1176                                               | POTOMAC ELECTRIC POWER COMPANY                                                                                                          | Direct / Responsive                     | Depreciation Rates / Study / Expense                                                                                                                      | Office of the People's Counsel for the District of Columbia                                                                                                                                                                              |
| 1/9/2024   | IN    | 45933                                              | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | I&M Industrial Group                                                                                                                                                                                                                     |
| 1/8/2024   | CA    | 23-01-008                                          | SAN DIEGO GAS & ELECTRIC COMPANY                                                                                                        | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | The Federal Executive Agencies                                                                                                                                                                                                           |
| 1/8/2024   | NV    | 23-08015                                           | NV ENERGY                                                                                                                               | Direct / Responsive                     | Renewable Investment Analysis                                                                                                                             | Caesars Enterprise Services, LLC, MGM Resorts International, Nevada Resort Association and Southern Nevada Gaming Group                                                                                                                  |
| 1/5/2024   | CA    | 17-02-002                                          | SOUTHERN CALIFORNIA GAS COMPANY                                                                                                         | Direct / Responsive                     | Natural Gas Storage Asset                                                                                                                                 | Indicated Shippers                                                                                                                                                                                                                       |
| 1/3/2024   | TX    | 55573                                              | AEP TEXAS INC. AND ELECTRIC TRANSMISSION TEXAS, LLC                                                                                     | Rebuttal / Cross-Answering              | Transmission Routing                                                                                                                                      | Big Horns Land & Cattle, LLP                                                                                                                                                                                                             |
| 12/15/2023 | MO    | EA-2023-0286                                       | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI                                                                                            | Surrebuttal                             | Solar Generation                                                                                                                                          | Missouri Industrial Energy Consumers                                                                                                                                                                                                     |
| 12/14/2023 | CA    | A.22-04-008, A.22-04-009, A.22-04-011, A.22-04-012 | VARIOUS - CALIFORNIA UTILITY                                                                                                            | Direct / Responsive                     | Return on Equity / Capital Structure                                                                                                                      | Energy Producers & Users Coalition/Indicated Shippers                                                                                                                                                                                    |
| 12/13/2023 | IN    | 45933                                              | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | I&M Industrial Group                                                                                                                                                                                                                     |
| 12/8/2023  | TX    | 55573                                              | AEP TEXAS INC. AND ELECTRIC TRANSMISSION TEXAS, LLC                                                                                     | Direct / Responsive                     | Transmission Line Routing                                                                                                                                 | Big Horns Land & Cattle, LLP                                                                                                                                                                                                             |
| 12/6/2023  | TX    | 55296                                              | AEP TEXAS INC. AND ELECTRIC TRANSMISSION TEXAS, LLC                                                                                     | Rebuttal / Cross-Answering              | Transmission Line Routing                                                                                                                                 | DES Ranch Investments, LLC, El Pescado Minerals, LTD and Rancho La Cochina Minerals, LTD                                                                                                                                                 |
| 12/1/2023  | NM    | 23-00252-UT                                        | SOUTHWESTERN PUBLIC SERVICE COMPANY                                                                                                     | Direct / Responsive                     | Off-System Sales; CCN; RPS Rider; PTCs and ITCs                                                                                                           | Louisiana Energy Services, LLC d/b/a URENCO USA                                                                                                                                                                                          |
| 11/28/2023 | KY    | 2023-00223                                         | FLEMING-MASON ENERGY COOPERATIVE, INC.                                                                                                  | Direct / Responsive                     | Rate Case Expense; Labor Expense; Revenues; Health Care Costs                                                                                             | Office of the Attorney General of the Commonwealth of Kentucky                                                                                                                                                                           |
| 11/17/2023 | IA    | RPJ-2023-0001                                      | MIDAMERICAN ENERGY COMPANY                                                                                                              | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure; Injuries & Damages; Dues; Incentive Compensation                                                                      | Iowa Business Energy Coalition                                                                                                                                                                                                           |
| 11/17/2023 | IA    | RPJ-2023-0001                                      | MIDAMERICAN ENERGY COMPANY                                                                                                              | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | Iowa Business Energy Coalition                                                                                                                                                                                                           |
| 11/17/2023 | CO    | 23AL-0243E                                         | PUBLIC SERVICE COMPANY OF COLORADO                                                                                                      | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | Federal Executive Agencies                                                                                                                                                                                                               |
| 11/17/2023 | TX    | 55296                                              | AEP TEXAS INC. AND ELECTRIC TRANSMISSION TEXAS, LLC                                                                                     | Direct / Responsive                     | Transmission Line Routing                                                                                                                                 | DES Ranch Investments, LLC, El Pescado Minerals, LTD and Rancho La Cochina Minerals, LTD                                                                                                                                                 |
| 11/15/2023 | IN    | 45933                                              | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Direct / Responsive                     | Power Factor; Riders                                                                                                                                      | I&M Industrial Group                                                                                                                                                                                                                     |
| 11/15/2023 | IN    | 45933                                              | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Direct / Responsive                     | Storm Costs; Nuclear Decommissioning Costs; Prepaid Pension Asset; Incentive Compensation; Infrastructure Investments; Rate of Return / Capital Structure | I&M Industrial Group                                                                                                                                                                                                                     |
| 11/15/2023 | IN    | 45933                                              | INDIANA MICHIGAN POWER COMPANY                                                                                                          | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | I&M Industrial Group                                                                                                                                                                                                                     |
| 11/8/2023  | IN    | 45911                                              | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA                                                                                    | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | AES Indiana Industrial Group                                                                                                                                                                                                             |
| 11/7/2023  | NC    | E-22, SUB 675                                      | VIRGINIA ELECTRIC AND POWER COMPANY d/b/a DOMINION ENERGY NORTH CAROLINA                                                                | Direct / Responsive                     | Fuel Cost Recovery                                                                                                                                        | CIGFUR I                                                                                                                                                                                                                                 |
| 11/2/2023  | IA    | RPJ-2023-0001                                      | MIDAMERICAN ENERGY COMPANY                                                                                                              | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | Iowa Business Energy Coalition                                                                                                                                                                                                           |
| 10/23/2023 | TX    | 55397                                              | AEP TEXAS INC.                                                                                                                          | Direct / Responsive                     | Transmission Line Routing                                                                                                                                 | W2M Limited Partnership and Buena Suerte Ranch, Ltd.                                                                                                                                                                                     |
| 10/23/2023 |       |                                                    |                                                                                                                                         | Direct / Responsive                     | Storm Cost Rider; Infrastructure Rider; Vegetation Management Rider; Infrastructure Rider; AMI Rider                                                      | Office of the Ohio Consumers' Counsel                                                                                                                                                                                                    |
| 10/20/2023 | CO    | 23AL-0243E                                         | PUBLIC SERVICE COMPANY OF COLORADO                                                                                                      | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | Federal Executive Agencies                                                                                                                                                                                                               |
| 10/13/2023 | LA    | U-36697                                            | ENTERGY GULF STATES LOUISIANA, L.L.C. AND ENTERGY LOUISIANA, LLC                                                                        | Direct / Responsive                     | Renewable Generation Availability                                                                                                                         | Louisiana Energy Users Group                                                                                                                                                                                                             |
| 10/12/2023 | IN    | 45911                                              | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA                                                                                    | Direct / Responsive                     | Depreciation Rates / Study / Expense                                                                                                                      | AES Indiana Industrial Group                                                                                                                                                                                                             |
| 10/12/2023 | IN    | 45911                                              | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA                                                                                    | Direct / Responsive                     | Prepaid Pension Asset; Material & Supplies; Vegetation Management; Excess ADIT; Regulatory Assets                                                         | AES Indiana Industrial Group                                                                                                                                                                                                             |
| 10/12/2023 | IN    | 45911                                              | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA                                                                                    | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | AES Indiana Industrial Group                                                                                                                                                                                                             |
| 10/12/2023 | MD    | 9704                                               | WASHINGTON GAS LIGHT COMPANY                                                                                                            | Surrebuttal                             | Infrastructure Mechanism                                                                                                                                  | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 10/12/2023 | MD    | 9704                                               | WASHINGTON GAS LIGHT COMPANY                                                                                                            | Surrebuttal                             | ADIT; Merger Costs; CWC; Dues & Donations; Infrastructure Plans                                                                                           | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 10/12/2023 | MD    | 9704                                               | WASHINGTON GAS LIGHT COMPANY                                                                                                            | Surrebuttal                             | Advertising; Insurance Expense; Incentive Compensation                                                                                                    | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 10/10/2023 | VA    | PUR-2023-00101                                     | VIRGINIA ELECTRIC AND POWER COMPANY                                                                                                     | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | The Federal Executive Agencies                                                                                                                                                                                                           |
| 10/6/2023  | NV    | 23-06007 / 23-06008                                | NEVADA POWER COMPANY D/B/A NV ENERGY                                                                                                    | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                  | Federal Executive Agencies                                                                                                                                                                                                               |
| 10/3/2023  | KS    | 23-EKCE-775-RTS                                    | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.                                                           | Stipulations / Agreements / Settlements | Stipulation / Agreements / Settlement                                                                                                                     | Kansas Industrial Consumers Group, Inc. and its Participating Members (Associated Purchasing Services Corp., The Goodyear Tire & Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit Aero Systems, Inc.) |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
**November 2022**

**Attachment 2**  
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| Date Filed | State | Docket No.              | Utility                                                                                    | Type                       | Subjects                                                                                                                               | On Behalf Of                                                                                                                                                                                                                             |
|------------|-------|-------------------------|--------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10/3/2023  | TX    | 55296                   | AEP TEXAS INC. AND ELECTRIC TRANSMISSION TEXAS, LLC                                        | Direct / Responsive        | Transmission Routing                                                                                                                   | DES Ranch Investments, LLC, El Pescado Minerals, LTD and Rancho La Cochina Minerals, LTD                                                                                                                                                 |
| 9/29/2023  | LA    | U-36625                 | ENTERGY GULF STATES LOUISIANA, L.L.C. AND ENTERGY LOUISIANA, LLC                           | Direct / Responsive        | Infrastructure Plan                                                                                                                    | Louisiana Energy Users Group                                                                                                                                                                                                             |
| 9/29/2023  | KY    | 2023-00191              | KENTUCKY-AMERICAN WATER COMPANY                                                            | Direct / Responsive        | Labor Expense; Water Losses; Infrastructure Programs; Revenues; CWC, AMI; Credit Card Fees                                             | Office of the Attorney General of Commonwealth of Kentucky and the Lexington-Fayette Urban County Government                                                                                                                             |
| 9/26/2023  | WY    | 20000-633-ER-23 (17252) | ROCKY MOUNTAIN POWER                                                                       | Rebuttal / Cross-Answering | Net Power Costs                                                                                                                        | Wyoming Office of Consumer Advocate                                                                                                                                                                                                      |
| 9/26/2023  | WY    | 20000-633-ER-23 (17252) | ROCKY MOUNTAIN POWER                                                                       | Rebuttal / Cross-Answering | Income Taxes; Generation Expenses; Future Plant                                                                                        | Wyoming Office of Consumer Advocate                                                                                                                                                                                                      |
| 9/25/2023  | NV    | 23-06007 / 23-06008     | NEVADA POWER COMPANY D/B/A NV ENERGY                                                       | Direct / Responsive        | Depreciation Rates / Study / Expense                                                                                                   | Federal Executive Agencies                                                                                                                                                                                                               |
| 9/19/2023  | WI    | 4220-UR-126             | NORTHERN STATES POWER COMPANY-WISCONSIN                                                    | Surrebuttal                | Earning Sharing Mechanism                                                                                                              | Wisconsin Industrial Energy Group                                                                                                                                                                                                        |
| 9/19/2023  | MI    | U-21389                 | CONSUMERS ENERGY COMPANY                                                                   | Rebuttal / Cross-Answering | Incentive Plans; Tariff Rate                                                                                                           | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 9/19/2023  | MI    | U-21389                 | CONSUMERS ENERGY COMPANY                                                                   | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 9/19/2023  | MD    | 9708                    | WASHINGTON GAS LIGHT COMPANY                                                               | Surrebuttal                | Infrastructure Riders                                                                                                                  | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 9/15/2023  | WI    | 3270-UR-125             | MADISON GAS AND ELECTRIC COMPANY                                                           | Surrebuttal                | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Wisconsin Industrial Energy Group                                                                                                                                                                                                        |
| 9/13/2023  | WI    | 4220-UR-126             | NORTHERN STATES POWER COMPANY-WISCONSIN                                                    | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Wisconsin Industrial Energy Group                                                                                                                                                                                                        |
| 9/12/2023  | WI    | 3270-UR-125             | MADISON GAS AND ELECTRIC COMPANY                                                           | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Wisconsin Industrial Energy Group                                                                                                                                                                                                        |
| 9/11/2023  | MD    | 9701                    | COLUMBIA GAS OF MARYLAND, INC.                                                             | Supplemental               | Stipulations / Agreements / Settlements                                                                                                | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 9/8/2023   | NJ    | ER-23030144             | JERSEY CENTRAL POWER & LIGHT COMPANY                                                       | Direct / Responsive        | Rate of Return / Capital Structure                                                                                                     | United States Department of Defense and all other Federal Executive Agencies                                                                                                                                                             |
| 9/8/2023   | NJ    | ER-23030144             | JERSEY CENTRAL POWER & LIGHT COMPANY                                                       | Direct / Responsive        | Cost of Service / Revenue Spread                                                                                                       | United States Department of Defense and all other Federal Executive Agencies                                                                                                                                                             |
| 9/8/2023   | AR    | 22-085-U                | EMPIRE DISTRICT ELECTRIC COMPANY                                                           | Surrebuttal                | Rate Case Expense; Cash Working Capital; Infrastructure Riders; Incentive Compensation; AMI Investments; Decoupling; Plant Retirements | Office of the Arkansas Attorney General Tim Griffin                                                                                                                                                                                      |
| 9/7/2023   | AR    | 07-044-U                | SUMMIT UTILITIES ARKANSAS, INC.                                                            | Surrebuttal                | Winter Storm URI                                                                                                                       | The Office of The Arkansas Attorney General Leslie Rutledge                                                                                                                                                                              |
| 9/5/2023   | KS    | 23-EKCE-775-RTS         | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.              | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Kansas Industrial Consumers Group, Inc. and its Participating Members (Associated Purchasing Services Corp., The Goodyear Tire & Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit Aero Systems, Inc.) |
| 9/5/2023   | KS    | 23-EKCE-775-RTS         | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.              | Rebuttal / Cross-Answering | Rate of Return / Capital Structure; Projected Plant; Rate Affordability; Income Taxes                                                  | Kansas Industrial Consumers                                                                                                                                                                                                              |
| 9/5/2023   | KS    | 23-EKCE-775-RTS         | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY METRO, INC.             | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | HF Sinclair El Dorado Refining LLC                                                                                                                                                                                                       |
| 9/5/2023   | TX    | OS-23-00013758          | ATMOS PIPELINE – TEXAS                                                                     | Direct / Responsive        | Rate of Return / Cost of Service / Revenue Spread                                                                                      | Texas Industrial Energy Consumers                                                                                                                                                                                                        |
| 9/1/2023   | NV    | 23-06007 / 23-06008     | NEVADA POWER COMPANY D/B/A NV ENERGY                                                       | Direct / Responsive        | Rate of Return / Capital Structure                                                                                                     | Federal Executive Agencies                                                                                                                                                                                                               |
| 9/1/2023   | MD    | 9709                    | COLUMBIA GAS OF MARYLAND, INC.                                                             | Direct / Responsive        | Infrastructure Rider                                                                                                                   | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 9/1/2023   | WI    | 4220-UR-126             | NORTHERN STATES POWER COMPANY-WISCONSIN                                                    | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Wisconsin Industrial Energy Group                                                                                                                                                                                                        |
| 9/1/2023   | NC    | E-2, Sub 1321           | DUKE ENERGY PROGRESS, LLC                                                                  | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation; Fuel Cost Recovery                                                           | CIGFUR III                                                                                                                                                                                                                               |
| 8/29/2023  | MI    | U-21389                 | CONSUMERS ENERGY COMPANY                                                                   | Direct / Responsive        | Rate of Return / Capital Structure                                                                                                     | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 8/29/2023  | MI    | U-21389                 | CONSUMERS ENERGY COMPANY                                                                   | Direct / Responsive        | Test Year; Incentive Compensation; Projected Plant; Infrastructure Rider; Demand Response; Operation and Maintenance Expenses          | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 8/29/2023  | MI    | U-21389                 | CONSUMERS ENERGY COMPANY                                                                   | Direct / Responsive        | Test Year; Performance Ratemaking; Class Cost of Service / Rate Design / Revenue Allocation                                            | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 8/29/2023  | MI    | U-21389                 | CONSUMERS ENERGY COMPANY                                                                   | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Association of Businesses Advocating Tariff Equity                                                                                                                                                                                       |
| 8/29/2023  | KS    | 23-EKCE-775-RTS         | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.              | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Kansas Industrial Consumers Group, Inc. and its Participating Members (Associated Purchasing Services Corp., The Goodyear Tire & Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit Aero Systems, Inc.) |
| 8/29/2023  | KS    | 23-EKCE-775-RTS         | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.              | Direct / Responsive        | Rate of Return / Capital Structure; Projected Plant; Rate Affordability; Income Taxes                                                  | Kansas Industrial Consumers Group, Inc. and its Participating Members (Associated Purchasing Services Corp., The Goodyear Tire & Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit Aero Systems, Inc.) |
| 8/29/2023  | KS    | 23-EKCE-775-RTS         | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.              | Direct / Responsive        | Depreciation Expense / Rates / Study                                                                                                   | Kansas Industrial Consumers Group, Inc. and its Participating Members (Associated Purchasing Services Corp., The Goodyear Tire & Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit Aero Systems, Inc.) |
| 8/29/2023  | KS    | 23-EKCE-775-RTS         | EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY METRO, INC.             | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | HF Sinclair El Dorado Refining LLC                                                                                                                                                                                                       |
| 8/28/2023  | WI    | 3270-UR-125             | MADISON GAS AND ELECTRIC COMPANY                                                           | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Wisconsin Industrial Energy Group                                                                                                                                                                                                        |
| 8/25/2023  | MD    | 9704                    | WASHINGTON GAS LIGHT COMPANY                                                               | Direct / Responsive        | Infrastructure Riders; Capital Expenditures                                                                                            | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 8/25/2023  | MD    | 9708                    | WASHINGTON GAS LIGHT COMPANY                                                               | Direct / Responsive        | Infrastructure Riders                                                                                                                  | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 8/25/2023  | MD    | 9704                    | WASHINGTON GAS LIGHT COMPANY                                                               | Direct / Responsive        | Advertising; Insurance Expense; Incentive Compensation                                                                                 | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 8/25/2023  | MD    | 9704                    | WASHINGTON GAS LIGHT COMPANY                                                               | Direct / Responsive        | Lobbying Expenses; Credit Card Fees; Mergers; COVID 19; Infrastructure Riders; Capital Expenditures                                    | Maryland Office of People's Counsel                                                                                                                                                                                                      |
| 8/24/2023  | IA    | RPU-2021-0003           | INTERSTATE POWER AND LIGHT COMPANY                                                         | Direct / Responsive        | Renewable Generation                                                                                                                   | Iowa Business Energy Coalition                                                                                                                                                                                                           |
| 8/22/2023  | OR    | UE 416                  | PORTLAND GENERAL ELECTRIC COMPANY                                                          | Rebuttal / Cross-Answering | Rate of Return / Capital Structure                                                                                                     | Alliance of Western Energy Consumers and Oregon Citizens' Utility Board                                                                                                                                                                  |
| 8/22/2023  | WY    | 30010-215-GR-23 (17253) | QUESTAR GAS COMPANY DBA DOMINION ENERGY                                                    | Direct / Responsive        | Rate of Return / Capital Structure                                                                                                     | Wyoming Office of Consumer Advocate                                                                                                                                                                                                      |
| 8/18/2023  | DE    | 22-0897                 | DELMARVA POWER & LIGHT COMPANY                                                             | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Delaware Energy Users' Group                                                                                                                                                                                                             |
| 8/18/2023  | AZ    | E-04204A-22-0251        | UNS ELECTRIC, INC.                                                                         | Surrebuttal                | Rate of Return / Capital Structure                                                                                                     | Arizona Corporation Commission / Utilities Division Staff                                                                                                                                                                                |
| 8/16/2023  | TX    | 55151                   | AEP TEXAS INC. ELECTRIC TRANSMISSION TEXAS, LLC AND SOUTH TEXAS ELECTRIC COOPERATIVE, INC. | Direct / Responsive        | Transmission Line Routing / Construction                                                                                               | W2W Limited Partnership and Alred C. Glasell, III                                                                                                                                                                                        |
| 8/16/2023  | NM    | 23-00196-UT             | PUBLIC SERVICE COMPANY OF NEW MEXICO                                                       | Direct / Responsive        | Renewable Portfolio Standards                                                                                                          | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 8/14/2023  | WY    | 20000-633-ER-23 (17252) | ROCKY MOUNTAIN POWER                                                                       | Direct / Responsive        | Net Power Costs                                                                                                                        | Wyoming Office of Consumer Advocate                                                                                                                                                                                                      |
| 8/14/2023  | WY    | 20000-633-ER-23 (17252) | ROCKY MOUNTAIN POWER                                                                       | Direct / Responsive        | Rate of Return / Capital Structure                                                                                                     | Wyoming Office of Consumer Advocate                                                                                                                                                                                                      |
| 8/14/2023  | WY    | 20000-633-ER-23 (17252) | ROCKY MOUNTAIN POWER                                                                       | Direct / Responsive        | Revenues; Depreciation Expense / Rate / Study; Labor Expenses                                                                          | Wyoming Office of Consumer Advocate                                                                                                                                                                                                      |
| 8/11/2023  | LA    | U-36625                 | ENTERGY LOUISIANA, LLC                                                                     | Direct / Responsive        | Renewable Generation                                                                                                                   | Louisiana Energy Users Group                                                                                                                                                                                                             |
| 8/10/2023  | IN    | 45870                   | INDIANA-AMERICAN WATER COMPANY, INC.                                                       | Rebuttal / Cross-Answering | Class cost of Service / Rate Design / Revenue Allocation                                                                               | The Indiana-American Water Company, Inc. Industrial Group                                                                                                                                                                                |
| 8/4/2023   | TX    | 54634                   | SOUTHWESTERN PUBLIC SERVICE COMPANY                                                        | Direct / Responsive        | Self Distributed Generation                                                                                                            | Texas Industrial Energy Consumers                                                                                                                                                                                                        |
| 8/4/2023   | TX    | 54634                   | SOUTHWESTERN PUBLIC SERVICE COMPANY                                                        | Direct / Responsive        | Rate of Return / Capital Structure                                                                                                     | Texas Industrial Energy Consumers                                                                                                                                                                                                        |
| 8/2/2023   | IA    | EEP-2022-0156           | MIDAMERICAN ENERGY COMPANY                                                                 | Surrebuttal                | Demand Response                                                                                                                        | The Iowa Business Energy Coalition                                                                                                                                                                                                       |
| 7/31/2023  | MD    | 9692                    | BALTIMORE GAS AND ELECTRIC COMPANY                                                         | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | United States Department of Defense and all other Federal Executive Agencies                                                                                                                                                             |
| 7/28/2023  | IA    | RPU-2021-0003           | INTERSTATE POWER AND LIGHT COMPANY                                                         | Direct / Responsive        | Renewable Generation                                                                                                                   | Iowa Business Energy Coalition                                                                                                                                                                                                           |
| 7/28/2023  | TX    | 55114                   | TEXAS-NEW MEXICO POWER COMPANY                                                             | Direct / Responsive        | Transmission Line Routing / Construction                                                                                               | 10,000 Celina Road, LLC, The Parks at Wilson Creek, LLC, and VPTM Cross Creek LB, LLC                                                                                                                                                    |
| 7/28/2023  | CA    | 22-09-015               | SOUTHERN CALIFORNIA GAS COMPANY & SAN DIEGO & ELECTRIC COMPANY                             | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | Indicated Shippers                                                                                                                                                                                                                       |
| 7/28/2023  | NM    | 22-00270-UT             | PUBLIC SERVICE COMPANY OF NEW MEXICO                                                       | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                                                                               | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 7/28/2023  | NM    | 22-00270-UT             | PUBLIC SERVICE COMPANY OF NEW MEXICO                                                       | Rebuttal / Cross-Answering | Allocations                                                                                                                            | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 7/28/2023  | NM    | 22-00270-UT             | PUBLIC SERVICE COMPANY OF NEW MEXICO                                                       | Rebuttal / Cross-Answering | Rate of Return / Capital Structure                                                                                                     | New Mexico Affordable Reliable Energy Alliance                                                                                                                                                                                           |
| 7/26/2023  | IL    | 22-0486 / 23-0055       | COMMONWEALTH EDISON COMPANY                                                                | Rebuttal / Cross-Answering | Capital Expenditures / Programs                                                                                                        | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery                                                                          |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
**November 2022**

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| Date Filed | State | Docket No.                                             | Utility                                                            | Type                                    | Subjects                                                                                                                     | On Behalf Of                                                                                                                                                    |
|------------|-------|--------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7/26/2023  | IL    | 22-0486 / 23-0055                                      | COMMONWEALTH EDISON COMPANY                                        | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                           | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 7/26/2023  | IL    | 22-0486 / 23-0055                                      | COMMONWEALTH EDISON COMPANY                                        | Rebuttal / Cross-Answering              | Revenues                                                                                                                     | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 7/26/2023  | AZ    | E-01345A-22-0144                                       | ARIZONA PUBLIC SERVICE COMPANY                                     | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation; Prepaid Pension Asset                                              | Federal Executive Agencies                                                                                                                                      |
| 7/26/2023  | AZ    | E-01345A-22-0144                                       | ARIZONA PUBLIC SERVICE COMPANY                                     | Surrebuttal                             | Rate of return / Capital Structure                                                                                           | Federal Executive Agencies                                                                                                                                      |
| 7/26/2023  | IL    | 22-0486 / 23-0055                                      | COMMONWEALTH EDISON COMPANY                                        | Rebuttal / Cross-Answering              | Capital Expenditures / Programs                                                                                              | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 7/26/2023  | MD    | 9701                                                   | COLUMBIA GAS OF MARYLAND, INC.                                     | Direct / Responsive                     | Rate Case Expense; COVID 19; Cost Allocations; Uncollectibles; Labor Expense; Insurance                                      | Maryland Office of People's Counsel                                                                                                                             |
| 7/26/2023  | MD    | 9701                                                   | COLUMBIA GAS OF MARYLAND, INC.                                     | Direct / Responsive                     | Infrastructure Rider; Capital Expenditures / Program                                                                         | Maryland Office of People's Counsel                                                                                                                             |
| 7/21/2023  | MO    | WR-2023-0006 / SR-2023-0007                            | CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.                  | Surrebuttal                             | Rate of Return / Capital Structure                                                                                           | Missouri Public Service Commission                                                                                                                              |
| 7/21/2023  | IN    | 45870                                                  | INDIANA-AMERICAN WATER COMPANY, INC.                               | Direct / Responsive                     | Multi-Year Rate Plan; Inflation; Labor Expenses; Excess deferred Income Taxes; Revenues; Prepaid Pension Asset               | The Indiana-American Water Company, Inc. Industrial Group                                                                                                       |
| 7/21/2023  | IN    | 45870                                                  | INDIANA-AMERICAN WATER COMPANY, INC.                               | Direct / Responsive                     | Rate of Return / Capital Structure; Inflation; Revenues; Multi-Year Rate Plan; Excess Deferred Income Taxes; Labor Expenses  | The Indiana-American Water Company, Inc. Industrial Group                                                                                                       |
| 7/21/2023  | IN    | 45870                                                  | INDIANA-AMERICAN WATER COMPANY, INC.                               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Utility Subsidy                                                    | The Indiana-American Water Company, Inc. Industrial Group                                                                                                       |
| 7/20/2023  | AR    | 07-044-U                                               | SUMMIT UTILITIES ARKANSAS, INC.                                    | Direct / Responsive                     | Winter Storm URI; Gas Supply                                                                                                 | The Office of The Arkansas Attorney General Tim Griffin                                                                                                         |
| 7/19/2023  | NC    | E-7, SUB 1276                                          | DUKE ENERGY CAROLINAS, LLC                                         | Direct / Responsive                     | Performance Based Regulation; Class Cost of Service / Rate Design / Revenue Allocation; Return on Equity / Capital Structure | CIGFUR III                                                                                                                                                      |
| 7/17/2023  | IL    | 23-0068 / 23-0069                                      | PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY     | Rebuttal / Cross-Answering              | CWC; Prepaid Pension Asset                                                                                                   | Citizens Utility Board, People for Community Recovery and City of Chicago                                                                                       |
| 7/17/2023  | IL    | 23-0068 / 23-0069                                      | PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY     | Rebuttal / Cross-Answering              | Incentive Compensation                                                                                                       | Citizens Utility Board, People for Community Recovery and City of Chicago                                                                                       |
| 7/17/2023  | IL    | 23-0068 / 23-0069                                      | PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY     | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                           | Citizens Utility Board, and People for Community Recovery                                                                                                       |
| 7/13/2023  | IL    | 22-0487 / 23-0082                                      | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Capital Investments; Legislative Proposals                                                                                   | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/13/2023  | IL    | 22-04-87 / 23-0082                                     | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                           | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/13/2023  | IL    | 22-0487 / 23-0082                                      | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Payroll; Revenues; CWC                                                                                                       | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/13/2023  | IL    | 22-0487 / 23-0082                                      | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Capital Investments                                                                                                          | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/13/2023  | IL    | 22-0487 / 23-0082                                      | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Capital Investments                                                                                                          | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 7/12/2023  | AR    | 22-085-U                                               | EMPIRE DISTRICT ELECTRIC COMPANY                                   | Direct / Responsive                     | Rate Case Expense; CWC; Riders; Incentive Compensation; Stranded Investments                                                 | Office of the Arkansas Attorney General Tim Griffin                                                                                                             |
| 7/11/2023  | LA    | UD-22-05                                               | ENTERGY NEW ORLEANS, INC.                                          | Direct / Responsive                     | Storm Costs; Securitization                                                                                                  | Air Products and Chemicals, Inc.                                                                                                                                |
| 7/7/2023   | IN    | 45855                                                  | PUBLIC UTILITIES OF THE CITY OF INDIANAPOLIS db/a CITIZENS THERMAL | Direct / Responsive                     | Capital Spending; Multi-Year Rate Plan; Class Cost of Service / Rate Design / Revenue Allocation                             | The Citizens Thermal Customer Group                                                                                                                             |
| 7/7/2023   | IL    | 23-0067                                                | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                           | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East, and Prairie Rivers Network        |
| 7/7/2023   | IL    | 23-0067                                                | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                     | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East, and Prairie Rivers Network        |
| 7/7/2023   | IL    | 23-0067                                                | AMEREN ILLINOIS COMPANY                                            | Rebuttal / Cross-Answering              | Revenue; CWC; Payroll                                                                                                        | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East, and Prairie Rivers Network        |
| 6/30/2023  | WY    | 20002-127-ET-23 and 20003-223-ET-23 (Record No. 17278) | CHEYENNE LIGHT, FUEL AND POWER COMPANY                             | Direct / Responsive                     | Carbon Capture Costs                                                                                                         | Dyno Nobel, Inc. and Cheyenne Renewable Diesel Company LLC                                                                                                      |
| 6/29/2023  | MO    | WR-2023-0006 / SR-2023-0007                            | CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.                  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure                                                                                           | Missouri Public Service Commission                                                                                                                              |
| 6/28/2023  | IL    | 23-0066                                                | NORTHERN ILLINOIS GAS COMPANY db/a NICOR GAS COMPANY               | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                     | Illinois Industrial Energy Consumers                                                                                                                            |
| 6/28/2023  | IL    | 23-0066                                                | NORTHERN ILLINOIS GAS COMPANY db/a NICOR GAS COMPANY               | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure; CWC; Prepaid Pension Asset                                                               | Illinois Industrial Energy Consumers, Citizens Utility Board, and the Community Development Corporation of Pembroke and Hopkins Park                            |
| 6/28/2023  | IL    | 23-0066                                                | NORTHERN ILLINOIS GAS COMPANY db/a NICOR GAS COMPANY               | Rebuttal / Cross-Answering              | Revenues; Incentive Compensation                                                                                             | Illinois Industrial Energy Consumers, Citizens Utility Board, and the Community Development Corporation of Pembroke and Hopkins Park                            |
| 6/28/2023  | IA    | EEP-2022-0156                                          | MIDAMERICAN ENERGY COMPANY                                         | Rebuttal / Cross-Answering              | Demand Response                                                                                                              | Iowa Business Energy Coalition                                                                                                                                  |
| 6/23/2023  | NM    | 22-00270-UT                                            | PUBLIC SERVICE COMPANY OF NEW MEXICO                               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Interruptible Rider; Fuel Adjustment Clause                        | New Mexico Affordable Reliable Energy Alliance                                                                                                                  |
| 6/23/2023  | NM    | 22-00270-UT                                            | PUBLIC SERVICE COMPANY OF NEW MEXICO                               | Direct / Responsive                     | Class cost of Service / Rate Design / Revenue Allocation                                                                     | New Mexico Affordable Reliable Energy Alliance                                                                                                                  |
| 6/23/2023  | NM    | 22-00270-UT                                            | PUBLIC SERVICE COMPANY OF NEW MEXICO                               | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                           | New Mexico Affordable Reliable Energy Alliance                                                                                                                  |
| 6/23/2023  | NM    | 22-00270-UT                                            | PUBLIC SERVICE COMPANY OF NEW MEXICO                               | Direct / Responsive                     | Revenue; Depreciation / Rates / Study; Payroll; Plant Retirement; Inflation                                                  | New Mexico Affordable Reliable Energy Alliance                                                                                                                  |
| 6/20/2023  | MD    | 9692                                                   | BALTIMORE GAS AND ELECTRIC COMPANY                                 | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                           | United States Department of Defense and all other Federal Executive Agencies                                                                                    |
| 6/20/2023  | MD    | 9692                                                   | BALTIMORE GAS AND ELECTRIC COMPANY                                 | Direct / Responsive                     | Capital Spending; Performance Based Regulation; Contingency Costs; Class Cost of Service / Rate Design / Revenue Allocation  | United States Department of Defense and all other Federal Executive Agencies                                                                                    |
| 6/16/2023  | CA    | 22-09-018                                              | PACIFIC GAS AND ELECTRIC COMPANY                                   | Direct / Responsive                     | Rate of Return / Capital Structure; Utility Restructuring                                                                    | Energy Producers & Users Coalition and The Utility Reform Network                                                                                               |
| 6/15/2023  | AZ    | E-01345A-22-0144                                       | ARIZONA PUBLIC SERVICE COMPANY                                     | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                     | Federal Executive Agencies                                                                                                                                      |
| 6/14/2023  | AZ    | E-04204A-22-0251                                       | UNIS ELECTRIC, INC.                                                | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                           | Arizona Corporation Commission / Utilities Division Staff                                                                                                       |
| 6/14/2023  | IA    | EEP-2022-0156                                          | MIDAMERICAN ENERGY COMPANY                                         | Direct / Responsive                     | Demand Response                                                                                                              | Iowa Business Energy Coalition                                                                                                                                  |
| 6/13/2023  | OR    | UE 416                                                 | PORTLAND GENERAL ELECTRIC COMPANY                                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                           | Alliance of Western Energy Consumers and Oregon Citizens' Utility Board                                                                                         |
| 6/13/2023  | MI    | U-21297                                                | DTE ELECTRIC COMPANY                                               | Direct / Responsive                     | Incentive Compensation; Future Test Year O&M Expenses / Capital Additions; Infrastructure Mechanism                          | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 6/13/2023  | MI    | U-21297                                                | DTE ELECTRIC COMPANY                                               | Direct / Responsive                     | Future Test Year O&M Expenses / Capital Additions; Class Cost of Service / Rate Design / Revenue Allocation                  | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 6/13/2023  | MI    | U-21297                                                | DTE ELECTRIC COMPANY                                               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                     | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 6/13/2023  | MI    | U-21297                                                | DTE ELECTRIC COMPANY                                               | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                           | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 6/12/2023  | CA    | 22-09-015                                              | SOUTHERN CALIFORNIA GAS COMPANY & SAN DIEGO & ELECTRIC COMPANY     | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                     | Indicated Shippers                                                                                                                                              |
| 6/5/2023   | AZ    | E-01345A-22-0144                                       | ARIZONA PUBLIC SERVICE COMPANY                                     | Direct / Responsive                     | Incentive Compensation; Directors and Officers Insurance; Prepaid Pension Asset                                              | Federal Executive Agencies                                                                                                                                      |
| 6/5/2023   | AZ    | E-01345A-22-0144                                       | ARIZONA PUBLIC SERVICE COMPANY                                     | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                           | Federal Executive Agencies                                                                                                                                      |
| 5/26/2023  | MO    | WR-2023-0006 / SR-2023-0007                            | CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.                  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                           | Missouri Public Service Commission                                                                                                                              |
| 5/26/2023  | NM    | 22-00286-UT                                            | SOUTHWESTERN PUBLIC SERVICE COMPANY                                | Stipulations / Agreements / Settlements | Cost of Service / Revenue Allocation / Rate Design                                                                           | Louisiana Energy Services, LLC (db/a URENCO USA) and Federal Executive Agencies                                                                                 |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
**November 2022**

**Attachment 2**  
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| Date Filed | State | Docket No.                                                 | Utility                                                          | Type                                    | Subjects                                                                                                                         | On Behalf Of                                                                                                                                                    |
|------------|-------|------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/23/2023  | AR    | 22-064-U                                                   | LIBERTY UTILITIES (PINE BLUFF WATER) INC.                        | Surrebuttal                             | Lost Water; Incentive Compensation; Infrastructure riders; Service Company charges; CWC                                          | The Office of The Arkansas Attorney General Tim Griffin                                                                                                         |
| 5/23/2023  | AR    | 22-064-U                                                   | LIBERTY UTILITIES (PINE BLUFF WATER) INC.                        | Surrebuttal                             |                                                                                                                                  | The Office of The Arkansas Attorney General Tim Griffin                                                                                                         |
| 5/23/2023  | AR    | 22-064-U                                                   | LIBERTY UTILITIES (PINE BLUFF WATER) INC.                        | Surrebuttal                             | Depreciation Expense / Rates / Study                                                                                             | The Office of The Arkansas Attorney General Tim Griffin                                                                                                         |
| 5/22/2023  | IL    | 22-0486 / 23-0055                                          | COMMONWEALTH EDISON COMPANY                                      | Direct / Responsive                     | Revenue; Multi-Year Grid / Rate Plan                                                                                             | Illinois Industrial Energy Consumers, Citizens Utility Board, and the Community Development Corporation of Pembroke-Hopkins Park                                |
| 5/22/2023  | IL    | 22-0486 / 23-0055                                          | COMMONWEALTH EDISON COMPANY                                      | Direct / Responsive                     | Multi-Year Grid / Rate Plan                                                                                                      | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 5/22/2023  | IL    | 22-0486 / 23-0055                                          | COMMONWEALTH EDISON COMPANY                                      | Direct / Responsive                     | Multi-Year Grid / Rate                                                                                                           | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 5/22/2023  | IL    | 22-0486 / 23-0055                                          | COMMONWEALTH EDISON COMPANY                                      | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery |
| 5/18/2023  | OK    | PUD 2022-000093                                            | PUBLIC SERVICE COMPANY OF OKLAHOMA                               | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation; Allocations                                                            | United States Department of Defense and All Other Federal Executive Agencies                                                                                    |
| 5/17/2023  | IA    | EEP-2022-0150                                              | INTERSTATE POWER AND LIGHT COMPANY                               | Surrebuttal                             | Demand Response; Energy Efficiency                                                                                               | The Iowa Business Energy Coalition                                                                                                                              |
| 5/15/2023  | MI    | U-21338                                                    | DTE ELECTRIC COMPANY                                             | Direct / Responsive                     | Stranded Investment                                                                                                              | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 5/12/2023  | OH    | 22-507-GA-AIR; 22-508-GA-ALT; 22-509-GA-UNC; 22-510-GA-AAM | DUKE ENERGY OHIO, INC.                                           | Supplemental                            | Property Taxes; Infrastructure Riders                                                                                            | Office of the Ohio Consumers' Counsel                                                                                                                           |
| 5/12/2023  | CA    | A 22-05-015                                                | SOUTHERN CALIFORNIA GAS COMPANY                                  | Rebuttal / Cross-Answering              | Depreciation Expense / Rate / Study                                                                                              | Indicated Shippers                                                                                                                                              |
| 5/12/2023  | CA    | A 22-05-015                                                | SOUTHERN CALIFORNIA GAS COMPANY                                  | Rebuttal / Cross-Answering              | CWC; Environmental Remediation Costs                                                                                             | Indicated Shippers                                                                                                                                              |
| 5/11/2023  | IL    | 22-0487 / 23-0082                                          | AMEREN ILLINOIS COMPANY                                          | Direct / Responsive                     | Multi-Year Rate Plans                                                                                                            | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 5/11/2023  | IL    | 22-0487 / 23-0082                                          | AMEREN ILLINOIS COMPANY                                          | Direct / Responsive                     | Multi-Year Rate Plans                                                                                                            | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 5/11/2023  | IL    | 22-0487 / 23-0082                                          | AMEREN ILLINOIS COMPANY                                          | Direct / Responsive                     | Revenues; Payroll; Cash Working Capital; Multi-Year Rate Plans                                                                   | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 5/11/2023  | IL    | 22-0487 / 23-0082                                          | AMEREN ILLINOIS COMPANY                                          | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East and Prairie Rivers Network         |
| 5/9/2023   | IL    | 23-0068 / 23-0069                                          | PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY   | Direct / Responsive                     | Incentive Compensation                                                                                                           | Citizens Utility Board, People for Community Recovery and City of Chicago                                                                                       |
| 5/9/2023   | IL    | 23-0068 / 23-0069                                          | PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY   | Direct / Responsive                     | CWC; Prepaid Pension Asset; Infrastructure Plans                                                                                 | Citizens Utility Board, People for Community Recovery and City of Chicago                                                                                       |
| 5/9/2023   | IL    | 23-0068 / 23-0069                                          | PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Citizens Utility Board, and People for Community Recovery                                                                                                       |
| 5/9/2023   | NC    | E-7, Sub 1282                                              | DUKE ENERGY CAROLINAS, LLC                                       | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Fuel Adjustment Clause                                                 | CIGFUR III                                                                                                                                                      |
| 5/5/2023   | IL    | 23-0067                                                    | AMEREN ILLINOIS COMPANY                                          | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Illinois Industrial Energy Consumers and Federal Executive Agencies                                                                                             |
| 5/5/2023   | IL    | 23-0067                                                    | AMEREN ILLINOIS COMPANY                                          | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East, and Prairie Rivers Network        |
| 5/5/2023   | IL    | 23-0067                                                    | AMEREN ILLINOIS COMPANY                                          | Direct / Responsive                     | Revenues; Labor; Cash Working Capital;                                                                                           | Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East, and Prairie Rivers Network        |
| 5/3/2023   | IN    | 45493 S1                                                   | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA             | Direct / Responsive                     | Recovery of Investments                                                                                                          | AESI Industrial Group                                                                                                                                           |
| 5/3/2023   | CO    | 22AL-0530E                                                 | PUBLIC SERVICE COMPANY OF COLORADO                               | Direct / Responsive                     | Incentive Compensation; Rate of Return / Capital Structure                                                                       | Federal Executive Agencies                                                                                                                                      |
| 5/2/2023   | IL    | 23-0066                                                    | NORTHERN ILLINOIS GAS COMPANY d/b/a NICOR GAS COMPANY            | Direct / Responsive                     | Prepaid Pension Asset; CWC; Rate of Return / Capital Structure                                                                   | Illinois Industrial Energy Consumers, Citizens Utility Board, and the Community Development Corporation of Pembroke and Hopkins Park                            |
| 5/2/2023   | IL    | 23-0066                                                    | NORTHERN ILLINOIS GAS COMPANY d/b/a NICOR GAS COMPANY            | Direct / Responsive                     | Revenue; Incentive Compensation                                                                                                  | Illinois Industrial Energy Consumers, Citizens Utility Board, and the Community Development Corporation of Pembroke and Hopkins Park                            |
| 4/28/2023  | OH    | 22-507-GA-AIR; 22-508-GA-ALT; 22-509-GA-UNC; 22-510-GA-AAM | DUKE ENERGY OHIO, INC.                                           | Direct / Responsive                     | Rate Case Expense; Computer Software; Property Taxes                                                                             | Office of the Ohio Consumers' Counsel                                                                                                                           |
| 4/27/2023  | IL    | 22-0210                                                    | ILLINOIS-AMERICAN WATER COMPANY                                  | Rehearing                               | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | Illinois Industrial Water Consumers and Federal Executive Agencies                                                                                              |
| 4/21/2023  | CA    | 22-05-002; 22-05-003; 22-05-004                            | SOUTHERN CALIFORNIA EDISON COMPANY                               | Direct / Responsive                     | Demand Response                                                                                                                  | Industrial Pumping Customers                                                                                                                                    |
| 4/21/2023  | NM    | 22-00286-UT                                                | SOUTHWESTERN PUBLIC SERVICE COMPANY                              | Direct / Responsive                     | Depreciation Rate / Study / Expense; Dismantling Costs                                                                           | Louisiana Energy Services, LLC (d/b/a URENCO USA) and Federal Executive Agencies                                                                                |
| 4/21/2023  | NM    | 22-00286-UT                                                | SOUTHWESTERN PUBLIC SERVICE COMPANY                              | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)                                                                                |
| 4/21/2023  | NM    | 22-00286-UT                                                | SOUTHWESTERN PUBLIC SERVICE COMPANY                              | Direct / Responsive                     | Cost of Service / Revenue Allocation / Rate Design                                                                               | Louisiana Energy Services, LLC (d/b/a URENCO USA) and Federal Executive Agencies                                                                                |
| 4/14/2023  | WY    | 20003-217-EM-23 (Record No. 17232)                         | CHEYENNE LIGHT, FUEL AND POWER COMPANY                           | Direct / Responsive                     | Fuel Adjustment Clause                                                                                                           | Dyno Nobel, Inc. and Cheyenne Renewable Diesel Company LLC                                                                                                      |
| 4/12/2023  | IA    | EEP-2022-0150                                              | INTERSTATE POWER AND LIGHT COMPANY                               | Rebuttal / Cross-Answering              | Demand Response; Energy Efficiency                                                                                               | The Iowa Business Energy Coalition                                                                                                                              |
| 4/10/2023  | MI    | U-21193                                                    | DTE ELECTRIC COMPANY                                             | Rebuttal / Cross-Answering              | Generating Planning / Retirements                                                                                                | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 4/10/2023  | NM    | 22-00155-UT                                                | SOUTHWESTERN PUBLIC SERVICE COMPANY                              | Stipulations / Agreements / Settlements | Stipulations / Agreements / Settlements                                                                                          | Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)                                                                                |
| 4/7/2023   | IN    | 45772                                                      | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | The NIPSCO Industrial Group                                                                                                                                     |
| 4/7/2023   | KS    | 14-ANGG-119-COM                                            | SWKI-SEWARD WEST CENTRAL, INC. AND SWKI-STEVEN'S SOUTHEAST, INC. | Rebuttal / Cross-Answering              | Utility Operations                                                                                                               | Anadarko Natural Gas Company and Anadarko Energy Services Company                                                                                               |
| 4/7/2023   | VA    | PUR-2022-00052                                             | VIRGINIA NATURAL GAS, INC.                                       | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure                                     | Virginia Industrial Gas Users' Association                                                                                                                      |
| 4/5/2023   | MI    | U-20827                                                    | DTE ELECTRIC COMPANY                                             | Direct / Responsive                     | Fuel Adjustment Clause; Plant Outage                                                                                             | Association of Businesses Advocating Tariff Equity                                                                                                              |
| 3/29/2023  | IA    | EEP-2022-0150                                              | INTERSTATE POWER AND LIGHT COMPANY                               | Direct / Responsive                     | Demand Response; Energy Efficiency                                                                                               | The Iowa Business Energy Coalition                                                                                                                              |
| 3/28/2023  | AR    | 22-064-U                                                   | LIBERTY UTILITIES (PINE BLUFF WATER) INC.                        | Direct / Responsive                     | Payroll; Rate Case Expense; Lost Water; Infrastructure Rider; Incentive Compensation; CWC; Service Company Charges               | The Office of The Arkansas Attorney General Tim Griffin                                                                                                         |
| 3/28/2023  | AR    | 22-064-U                                                   | LIBERTY UTILITIES (PINE BLUFF WATER) INC.                        | Direct / Responsive                     | Depreciation Expense / Rate / Study                                                                                              | The Office of The Arkansas Attorney General Tim Griffin                                                                                                         |
| 3/28/2023  | AR    | 22-064-U                                                   | LIBERTY UTILITIES (PINE BLUFF WATER) INC.                        | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                               | The Office of The Arkansas Attorney General Tim Griffin                                                                                                         |
| 3/27/2023  | NC    | E-2, Sub 1300                                              | DUKE ENERGY PROGRESS LLC                                         | Direct / Responsive                     | Rate of Return / Capital Structure; Multi-Year Grid / Rate Plan                                                                  | North Carolina Utilities Commission Public Staff                                                                                                                |
| 3/27/2023  | NC    | E-2, Sub 1300                                              | DUKE ENERGY PROGRESS, LLC                                        | Direct / Responsive                     | Multi-Year Rate Plan; Incentive Compensation; Depreciation Rates / Study / Expense; Rate of Return / Capital Structure; Revenues | CIGFUR II                                                                                                                                                       |
| 3/27/2023  | NC    | E-2, Sub 1300                                              | DUKE ENERGY PROGRESS, LLC                                        | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | CIGFUR II                                                                                                                                                       |
| 3/27/2023  | CA    | A 22-05-015                                                | SOUTHERN CALIFORNIA GAS COMPANY                                  | Direct / Responsive                     | Depreciation Expense / Rate / Study                                                                                              | Indicated Shippers                                                                                                                                              |
| 3/27/2023  | CA    | A 22-05-015                                                | SOUTHERN CALIFORNIA GAS COMPANY                                  | Direct / Responsive                     | CWC; Cost Disallowances                                                                                                          | Indicated Shippers                                                                                                                                              |
| 3/20/2023  | OK    | PUD 2022-000093                                            | PUBLIC SERVICE COMPANY OF OKLAHOMA                               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Formula Based Rates                                                    | United States Department of Defense and All Other Federal Executive Agencies                                                                                    |
| 3/17/2023  | CA    | A 22-08-003                                                | PACIFIC GAS AND ELECTRIC COMPANY                                 | Rebuttal / Cross-Answering              | Electrification Project                                                                                                          | Indicated Shippers                                                                                                                                              |
| 3/17/2023  | IN    | 45772                                                      | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | The NIPSCO Industrial Group                                                                                                                                     |
| 3/17/2023  | IN    | 45772                                                      | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Stipulations / Agreements / Settlements | Stipulations / Agreements / Settlements                                                                                          | The NIPSCO Industrial Group                                                                                                                                     |
| 3/16/2023  | MD    | 9688                                                       | SOUTHERN MARYLAND ELECTRIC COOPERATIVE, INC.                     | Stipulations / Agreements / Settlements | Class Cost of Service / Rate Design / Revenue Allocation                                                                         | The Federal Executive Agencies                                                                                                                                  |
| 3/13/2023  | MO    | ER-2022-0337                                               | AMEREN MISSOURI                                                  | Surrebuttal                             | Trackers; Wind Farm Performance; Severance Payments                                                                              | Midwest Energy Consumers Group                                                                                                                                  |

**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
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| Date Filed | State | Docket No.                  | Utility                                                          | Type                                    | Subjects                                                                                                                                                    | On Behalf Of                                                                      |
|------------|-------|-----------------------------|------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| 3/13/2023  | MO    | ER-2022-0337                | AMEREN MISSOURI                                                  | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Missouri Industrial Energy Consumers                                              |
| 3/9/2023   | MD    | 9688                        | SOUTHERN MARYLAND ELECTRIC COOPERATIVE, INC.                     | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | The Federal Executive Agencies                                                    |
| 3/9/2023   | MI    | U-21-193                    | DTE ELECTRIC COMPANY                                             | Direct / Responsive                     | Stranded Investments                                                                                                                                        | Association of Businesses Advocating Tariff Equity                                |
| 3/9/2023   | MI    | U-21-193                    | DTE ELECTRIC COMPANY                                             | Direct / Responsive                     | Integrated Resource Plans; Generation Retirements                                                                                                           | Association of Businesses Advocating Tariff Equity                                |
| 3/9/2023   | MI    | U-21-193                    | DTE ELECTRIC COMPANY                                             | Direct / Responsive                     | Stranded Investments; Securitization; Purchased Power Contracts                                                                                             | Association of Businesses Advocating Tariff Equity                                |
| 3/8/2023   | ID    | VEO-W-22-02                 | VEOLIA WATER IDAHO, INC.                                         | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Micon Technology, Inc.                                                            |
| 3/7/2023   | KS    | 14-ANGG-119-COM             | SWKI-SEWARD WEST CENTRAL, INC. AND SWKI-STEVEN'S SOUTHEAST, INC. | Direct / Responsive                     | Utility Operations                                                                                                                                          | Anadarko Natural Gas Company and Anadarko Energy Services Company                 |
| 3/7/2023   | OK    | PUD 2022-000093             | PUBLIC SERVICE COMPANY OF OKLAHOMA                               | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                          | United States Department of Defense and All Other Federal Executive Agencies      |
| 3/6/2023   | MT    | 2022.07.078                 | NORTHWESTERN ENERGY                                              | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Federal Executive Agencies                                                        |
| 3/6/2023   | AZ    | E-01933A-22-0107            | TUCSON ELECTRIC POWER COMPANY                                    | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | The United States Department of Defense and all other Federal Executive Agencies  |
| 3/6/2023   | AZ    | E-01933A-22-0107            | TUCSON ELECTRIC POWER COMPANY                                    | Surrebuttal                             | Rate of Return / Capital Structure                                                                                                                          | The United States Department of Defense and all other Federal Executive Agencies  |
| 2/28/2023  | IN    | 45493 S1                    | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA             | Direct / Responsive                     | Recovery of Plant Investments; Riders                                                                                                                       | AESI Industrial Group                                                             |
| 2/24/2023  | MD    | 9688                        | SOUTHERN MARYLAND ELECTRIC COOPERATIVE, INC.                     | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | The Federal Executive Agencies                                                    |
| 2/24/2023  | CA    | 21-09-018                   | PACIFIC GAS AND ELECTRIC COMPANY                                 | Surrebuttal                             | Transmission Allocation                                                                                                                                     | Indicated Shippers, Calpine Corporation and Sacramento Municipal Utility District |
| 2/24/2023  | CA    | 21-09-018                   | PACIFIC GAS AND ELECTRIC COMPANY                                 | Surrebuttal                             | Weather Normalization                                                                                                                                       | Indicated Shippers                                                                |
| 2/17/2023  | CA    | A-22-08-003                 | PACIFIC GAS AND ELECTRIC COMPANY                                 | Direct / Responsive                     | Electricification Project                                                                                                                                   | Indicated Shippers                                                                |
| 2/16/2023  | IN    | 45772                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Rebuttal / Cross-Answering              | Depreciation Rate / Study / Expense; Coal Plant Retirements                                                                                                 | The NIPSCO Industrial Group                                                       |
| 2/16/2023  | IN    | 45772                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Rebuttal / Cross-Answering              | MISO Rates; Class Cost of Service / Rate Design / Revenue Allocation                                                                                        | The NIPSCO Industrial Group                                                       |
| 2/15/2023  | ID    | VEO-W-22-02                 | VEOLIA WATER IDAHO, INC.                                         | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Micon Technology, Inc.                                                            |
| 2/15/2023  | ID    | VEO-W-22-02                 | VEOLIA WATER IDAHO, INC.                                         | Direct / Responsive                     | Sales Forecast; Labor; Rate of Return / Capital Structure                                                                                                   | Micon Technology, Inc.                                                            |
| 2/15/2023  | MO    | ER-2022-0337                | AMEREN MISSOURI                                                  | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Missouri Industrial Energy Consumers                                              |
| 2/15/2023  | MO    | ER-2022-0337                | AMEREN MISSOURI                                                  | Rebuttal / Cross-Answering              | Generation Underperformance                                                                                                                                 | Midwest Energy Consumers Group                                                    |
| 2/10/2023  | IN    | 45797                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC                      | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | The NIPSCO Industrial Group                                                       |
| 2/10/2023  | MD    | 9688                        | SOUTHERN MARYLAND ELECTRIC COOPERATIVE, INC.                     | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | The Federal Executive Agencies                                                    |
| 2/8/2023   | MO    | WR-2022-0303 / SR-2022-0304 | MISSOURI-AMERICAN WATER COMPANY                                  | Surrebuttal                             | Special Contract; Class Cost of Service / Rate Design / Revenue Allocation                                                                                  | Triumph Foods, LLC                                                                |
| 2/8/2023   | CA    | 17-02-002                   | SOUTHERN CALIFORNIA GAS COMPANY                                  | Surrebuttal                             | Retirement of Gas Facilities                                                                                                                                | Indicated Shippers                                                                |
| 2/8/2023   | NM    | 22-00058-UT                 | PUBLIC SERVICE COMPANY OF NEW MEXICO                             | Rebuttal / Cross-Answering              | Infrastructure Plans; Class Cost of Service / Rate Design / Revenue Allocation                                                                              | New Mexico Affordable Reliable Energy Alliance                                    |
| 2/8/2023   | MO    | WR-2022-0303 / SR-2022-0304 | MISSOURI-AMERICAN WATER COMPANY                                  | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Missouri Industrial Energy Consumers                                              |
| 2/7/2023   | MI    | U-21286                     | UPPER PENINSULA POWER COMPANY                                    | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Association of Businesses Advocating Tariff Equity                                |
| 2/3/2023   | IN    | 45253                       | DUKE ENERGY INDIANA, LLC                                         | Stipulations / Agreements / Settlements | Settlement Terms                                                                                                                                            | The Duke Industrial Group                                                         |
| 1/31/2023  | CO    | 22A-0515E                   | PUBLIC SERVICE COMPANY OF COLORADO                               | Direct / Responsive                     | Coal Plant Retirements                                                                                                                                      | Colorado Energy Consumers                                                         |
| 1/30/2023  | CA    | 21-12-006 / 21-12-008       | SAN DIEGO GAS & ELECTRIC COMPANY                                 | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | The Federal Executive Agencies                                                    |
| 1/30/2023  | VA    | PUR-2022-00197              | VIRGINIA ELECTRIC AND POWER COMPANY                              | Direct / Responsive                     | Transmission Routing                                                                                                                                        | Cammack Brothers, LLC                                                             |
| 1/27/2023  | AZ    | E-1933A-22-0107             | TUCSON ELECTRIC POWER COMPANY                                    | Direct / Responsive                     | Infrastructure Rider; Class Cost of Service / Rate Design / Revenue Allocation                                                                              | The United States Department of Defense and all other Federal Executive Agencies  |
| 1/25/2023  | MO    | WR-2022-0303 / SR-2022-0304 | MISSOURI-AMERICAN WATER COMPANY                                  | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Missouri Industrial Energy Consumers                                              |
| 1/25/2023  | MO    | WR-2022-0303 / SR-2022-0304 | MISSOURI-AMERICAN WATER COMPANY                                  | Rebuttal / Cross-Answering              | Special Contracts                                                                                                                                           | Triumph Foods, LLC                                                                |
| 1/24/2023  | MO    | ER-2022-0337                | AMEREN MISSOURI                                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Missouri Industrial Energy Consumers                                              |
| 1/20/2023  | IN    | 45772                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Direct / Responsive                     | Tracker; Class Cost of Service / Rate Design / Revenue Allocation                                                                                           | The NIPSCO Industrial Group                                                       |
| 1/20/2023  | IN    | 45772                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Direct / Responsive                     | Depreciation Rates / Study / Expense                                                                                                                        | The NIPSCO Industrial Group                                                       |
| 1/20/2023  | IN    | 45772                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC                     | Direct / Responsive                     | Rate of Return / Capital Structure; Affiliate Transactions; Sales Forecast; Amortization; EDIT; Vegetation Management; Labor Expense; Prepaid Pension Asset | The NIPSCO Industrial Group                                                       |
| 1/18/2023  | MO    | EA-2022-0245                | AMEREN MISSOURI                                                  | Surrebuttal                             | Solar Generation; Renewable Program                                                                                                                         | Missouri Industrial Energy Consumers                                              |
| 1/18/2023  | CA    | 17-02-002                   | SOUTHERN CALIFORNIA GAS COMPANY                                  | Rebuttal / Cross-Answering              | Retirement of Gas Facilities                                                                                                                                | Indicated Shippers                                                                |
| 1/11/2023  | AZ    | E-01933A-22-0107            | TUCSON ELECTRIC POWER COMPANY                                    | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                          | The United States Department of Defense and all other Federal Executive Agencies  |
| 1/9/2023   | IN    | 45253                       | DUKE ENERGY INDIANA, LLC                                         | Direct / Responsive                     | Environmental Remediation Cost                                                                                                                              | The Duke Industrial Group                                                         |
| 12/22/2022 | SC    | 2022-254-E                  | DUKE ENERGY PROGRESS, LLC                                        | Surrebuttal                             | Depreciation Rates / Study / Expense                                                                                                                        | Federal Executive Agencies                                                        |
| 12/22/2022 | SC    | 2022-254-E                  | DUKE ENERGY PROGRESS, LLC                                        | Surrebuttal                             | Rate of Return / Capital Structure                                                                                                                          | Federal Executive Agencies                                                        |
| 12/21/2022 | MO    | EA-2022-0245                | AMEREN MISSOURI                                                  | Rebuttal / Cross-Answering              | Solar Generation; Renewable Program                                                                                                                         | Missouri Industrial Energy Consumers                                              |
| 12/19/2022 | MT    | 2022.07.078                 | NORTHWESTERN ENERGY                                              | Direct / Responsive                     | Riders; Fuel Adjustment Clause; Wildfire Plan; Payroll; Decoupling                                                                                          | Federal Executive Agencies                                                        |
| 12/19/2022 | MT    | 2022.07.078                 | NORTHWESTERN ENERGY                                              | Direct / Responsive                     | Depreciation Rates / Study / Expense                                                                                                                        | Federal Executive Agencies                                                        |
| 12/19/2022 | MT    | 2022.07.078                 | NORTHWESTERN ENERGY                                              | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Net Billing                                                                                       | Federal Executive Agencies                                                        |
| 12/19/2022 | MT    | 2022.07.078                 | NORTHWESTERN ENERGY                                              | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                          | Federal Executive Agencies                                                        |
| 12/16/2022 | MO    | WR-2022-0303 / SR-2022-0304 | MISSOURI-AMERICAN WATER COMPANY                                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Missouri Industrial Energy Consumers                                              |
| 12/12/2022 | CA    | 17-02-002                   | SOUTHERN CALIFORNIA GAS COMPANY                                  | Direct / Responsive                     | Retirement of Gas Facilities                                                                                                                                | Indicated Shippers                                                                |
| 12/7/2022  | AR    | 22-019-U                    | SOUTHWESTERN ELECTRIC POWER COMPANY                              | Surrebuttal                             | Inflation Reduction Act; Consumer Protection; Jurisdictional Allocation                                                                                     | The Office of the Arkansas Attorney General Leslie Rutledge                       |
| 12/1/2022  | SC    | 2022-254-E                  | DUKE ENERGY PROGRESS, LLC                                        | Direct / Responsive                     | Depreciation Rate / Study / Expense                                                                                                                         | Federal Executive Agencies                                                        |
| 12/1/2022  | SC    | 2022-254-E                  | DUKE ENERGY PROGRESS, LLC                                        | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Incentive Compensation                                                                            | Federal Executive Agencies                                                        |
| 12/1/2022  | SC    | 2022-254-E                  | DUKE ENERGY PROGRESS, LLC                                        | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                          | Federal Executive Agencies                                                        |
| 11/30/2022 | MT    | 2022.07.073                 | NORTHWESTERN ENERGY                                              | Rebuttal / Cross-Answering              | Purchased Power Agreement; Avoided Costs Proposal                                                                                                           | Colstrip Energy Limited Partnership                                               |
| 11/16/2022 | IL    | 22-0432 / 22-0442           | COMMONWEALTH EDISON COMPANY                                      | Rebuttal / Cross-Answering              | Electric Vehicle Rider; Class Cost of Service / Rate Design / Revenue Allocation                                                                            | Illinois Industrial Energy Consumers                                              |
| 11/10/2022 | WI    | 5350-ER-112                 | SHAWANO MUNICIPAL UTILITIES                                      | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Aarowcast, Inc.                                                                   |
| 11/9/2022  | LA    | U-36502                     | CLECO POWER LLC                                                  | Direct / Responsive                     | Solar Project Cost                                                                                                                                          | International Paper Company and Packaging Corporation of America                  |
| 11/8/2022  | WY    | 20003-214-ER-22 (17072)     | CHEYENNE LIGHT, FUEL AND POWER COMPANY D/B/A BLACK HILLS ENERGY  | Direct / Responsive                     | Fuel Adjustment Clause; Insurance Premium; Overtime; Bad Debts; Incentive Compensation; Depreciation Rates / Study / Expense                                | Dyno Nobel and Cheyenne Renewable Diesel Company LLC                              |
| 11/8/2022  | WY    | 20003-214-ER-22 (17072)     | CHEYENNE LIGHT, FUEL AND POWER COMPANY D/B/A BLACK HILLS ENERGY  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Dyno Nobel and Cheyenne Renewable Diesel Company LLC                              |
| 11/8/2022  | WY    | 20003-214-ER-22 (17072)     | CHEYENNE LIGHT, FUEL AND POWER COMPANY D/B/A BLACK HILLS ENERGY  | Direct / Responsive                     | Rate of Return / Capital Structure                                                                                                                          | Dyno Nobel and Cheyenne Renewable Diesel Company LLC                              |
| 11/7/2022  | MI    | U-20879                     | UPPER PENINSULA POWER COMPANY                                    | Energy Efficiency                       | Energy Efficiency                                                                                                                                           | Billerud Americas Corporation                                                     |
| 11/7/2022  | IL    | 22-0431 / 22-0443           | AMEREN ILLINOIS ENERGY                                           | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Illinois Industrial Energy Consumers                                              |
| 11/4/2022  | IN    | 38703-FAC133 S1             | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA             | Stipulations / Agreements / Settlements | Stipulations / Agreements / Settlements                                                                                                                     | AESI Industrial Group                                                             |
| 11/3/2022  | UT    | 22-057-03                   | DOMINION ENERGY UTAH                                             | Surrebuttal                             | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Federal Executive Agencies                                                        |
| 11/2/2022  | WI    | 5350-ER-112                 | SHAWANO MUNICIPAL UTILITIES                                      | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation                                                                                                    | Aarowcast, Inc.                                                                   |