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PETITION OF TRAVIS COUNTY § MUNICIPAL UTILITY DISTRICT **NO. 12 APPEALING CHANGE OF BEFORE THE STATE OFFICE** WHOLESALE WATER RATES IMPLEMENTED BY WEST TRAVIS COUNTY PUBLIC UTILITY AGENCY, AND THE OF CITY OF BEE CAVE, TEXAS, HAYS COUNTY, TEXAS AND **ADMINISTRATIVE HEARINGS** WEST TRAVIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 5 8

## WEST TRAVIS COUNTY PUBLIC UTILITY AGENCY'S SECOND SUPPLEMENTAL RESPONSES TO REQUESTS FOR DISCLOSURE

Pursuant to Administrative Law Judge's Order No. 1 and Rule 194 of the Texas Rules of

Civil Procedure, West Travis County Public Utility Agency ("WTCPUA") hereby serves its

supplemental responses to Requests for Disclosure.

Respectfully submitted,

LLOYD GOSSELINK ROCHELLE & TOWNSEND, P.C. 816 Congress Ave., Suite 1900 Austin, Texas 78701 Telephone: (512) 322-5800 Facsimile (512) 472-0532

DAVID J. KLEIN State Bar No. 24041257

GEORGIA N. CRUMP State Bar No. 05185500

ATTORNEYS FOR WEST TRAVIS COUNTY PUBLIC UTILITY AGENCY

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## **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document was transmitted by e-mail, fax, hand-delivery and/or regular, first class mail on this 10th day December, 2014, to the parties of record.

David J. Klein,

## SECOND SUPPLEMENTAL RESPONSES TO REQUESTS FOR DISCLOSURE

The WTCPUA hereby supplements its previous response to disclosure 6 (Texas Rule of Civil Procedure 194.2 (e) and (f)), with the following:

## 6. Rule 194.2(f) for any testifying expert:

## **RESPONSE:**

## (1) the expert's name, address, and telephone number;

*Richard A. Baudino* J. Kennedy and Associates, Inc. 570 Colonial Park Drive, Suite 305 Roswell, Georgia 30075 Phone: (336) 351-4462

## (2) the subject matter on which the expert will testify;

Mr. Baudino will testify regarding the operations of the WTCPUA in rebuttal to the allegation that the WTCPUA operates as a monopoly. Mr. Baudino's testimony will address the changes to the WTCPUA's wholesale water treatment service rates that are charged to TCMUD 12, as well as how those rates relate to Public Utility Commission Substantive Rule 24.133. Mr. Baudino will rebut the testimony of TCMUD 12's witnesses, and will provide expert testimony that WTCPUA is not a monopoly, and that WTCPUA has not abused its alleged monopoly power. Mr. Baudino will also address the respective bargaining power of LCRA, WTCPUA, and TCMUD 12.

## (3) the general substance of the expert's mental impressions and opinions and a brief summary of the basis for them, or if the expert is not retained by, employed by, or otherwise subject to the control of the responding party, documents reflecting such information;

As will be provided in Mr. Baudino's prefiled testimony, it is currently Mr. Baudino's opinion that WTCPUA is not a monopoly and that WTCPUA's adoption of its wholesale water treatment service rates charged to TCMUD 12 in 2013 does not constitute an abuse of monopoly power. Mr. Baudino will also provide his current opinion that the appealed rate does not adversely impact the public interest or violate the public interest criteria under P.U.C. Subst. R. 24.133(a) that have been alleged by TCMUD 12 in its prefiled testimony. In particular, the Mr. Baudino currently believes that WTCPUA does not have disparate bargaining power over TCMUD 12, as such analysis applies to P.U.C. Subst. R. 24.133(a)(3)(A).

Mr. Baudino's initial mental impressions and opinions are subject to change as he continues his review. His mental impressions and opinions are based on his many years of experience as a rate consultant and economist and in applying the public interest criteria to WTCPUA's wholesale water treatment service rates, his review of TCMUD 12's Petition appealing the rates, and all exhibits thereto, discovery propounded and answered in this docket, and the testimony of TCMUD 12's witnesses, all of which are available on the Commission interchange.

# (4) if the expert is retained by, employed by, or otherwise subject to the control of the responding party:

(A) all documents, tangible things, reports, models, or data compilations that have been provided to, reviewed by, or prepared by or for the expert in anticipation of the expert's testimony; and

As noted above, Mr. Baudino has reviewed documents that have been filed and are available on the PUC Interchange. Additional documents, tangible things, reports, models, or data compilations that may be provided to, reviewed by, or prepared by or for Mr. Baudino in anticipation of his testimony will be provided with his workpapers, which will be filed with his prefiled testimony, as per P.U.C. Proc. R. 22.225.

## (B) the expert's current resume and bibliography.

A copy of Mr. Baudino's resume is attached hereto as Attachment 1.

## ATTACHMENT 1

Resume

WTCPUA'S SECOND SUPPLEMENTAL RESPONSES TO RFD 4616110.2

## **EDUCATION**

New Mexico State University, M.A. Major in Economics Minor in Statistics

New Mexico State University, B.A. Economics English

Thirty-two years of experience in utility ratemaking and the application of principles of economics to the regulation of electric, gas, and water utilities. Broad based experience in revenue requirement analysis, cost of capital, rate of return, cost and revenue allocation, and rate design.

## **REGULATORY TESTIMONY**

Preparation and presentation of expert testimony in the areas of:

Cost of Capital for Electric, Gas and Water Companies Electric, Gas, and Water Utility Cost Allocation and Rate Design Revenue Requirements Gas and Electric industry restructuring and competition Fuel cost auditing Ratemaking Treatment of Generating Plant Sale/Leasebacks

## **RESUME OF RICHARD A. BAUDINO**

#### EXPERIENCE

## 1989 to

Present: <u>Kennedy and Associates</u>: Consultant - Responsible for consulting assignments in the area of revenue requirements, rate design, cost of capital, economic analysis of generation alternatives, electric and gas industry restructuring/competition and water utility issues.

1982 to

1989: <u>New Mexico Public Service Commission Staff</u>: Utility Economist - Responsible for preparation of analysis and expert testimony in the areas of rate of return, cost allocation, rate design, finance, phase-in of electric generating plants, and sale/leaseback transactions.

#### **CLIENTS SERVED**

#### **Regulatory Commissions**

Louisiana Public Service Commission Georgia Public Service Commission New Mexico Public Service Commission

#### **Other Clients and Client Groups**

Ad Hoc Committee for a Competitive **Electric Supply System** Air Products and Chemicals, Inc. Arkansas Electric Energy Consumers Arkansas Gas Consumers AK Steel Armco Steel Company, L.P. Assn. of Business Advocating Tariff Equity CF&I Steel, L.P. Climax Molybdenum Company Cripple Creek & Victor Gold Mining Co. General Electric Company Holeim (U.S.) Inc. **IBM** Corporation Industrial Energy Consumers Kentucky Industrial Utility Consumers Lexington-Fayette Urban County Government Large Electric Consumers Organization Newport Steel Northwest Arkansas Gas Consumers Maryland Energy Group

Occidental Chemical PSI Industrial Group Large Power Intervenors (Minnesota) **Tyson Foods** West Virginia Energy Users Group The Commercial Group Wisconsin Industrial Energy Group South Florida Hospital and Health Care Assn. PP&L Industrial Customer Alliance Philadelphia Area Industrial Energy Users Gp. West Penn Power Intervenors Duquesne Industrial Intervenors Met-Ed Industrial Users Gp. Penelec Industrial Customer Alliance Penn Power Users Group Columbia Industrial Intervenors U.S. Steel & Univ. of Pittsburg Medical Ctr. Multiple Intervenors Maine Office of Public Advocate Missouri Office of Public Counsel University of Massachusetts - Amherst WCF Hospital Utility Alliance

Date	Case	Jurisdict.	Party	Utility	Subject
10/83	1803, 1817	NM	New Mexico Public Service Commission	Southwestern Electric Coop.	Rate design
11/84	1833	NM	New Mexico Public Service Commission Palo Verde	El Paso Electric Co.	Service contract approval, rate design, performance standards for nuclear generating system
1983	1835	NM	New Mexico Public Service Commission	Public Service Co. of NM	Rate design.
1984	1848	NM	New Mexico Public Service Commission	Sangre de Cristo Water Co.	Rate design.
02/85	1906	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
09/85	1907	NM	New Mexico Public Service Commission	Jornada Water Co.	Rate of return.
11/85	1957	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
04/86	2009	NM	New Mexico Public Service Commission	El Paso Electric Co.	Phase-in plan, treatment of sale/leaseback expense.
06/86	2032	NM	New Mexico Public Service Commission	El Paso Electric Co	Sale/leaseback approval.
09/86	2033	NM	New Mexico Public Service Commission	El Paso Electric Co.	Order to show cause, PVNGS audit.
02/87	2074	NM	New Mexico Public Service Commission	El Paso Electric Co.	Diversification.
05/87	2089	NM	New Mexico Public Service Commission	El Paso Electric Co.	Fuel factor adjustment.
08/87	2092	NM	New Mexico Public Service Commission	El Paso Electric Co.	Rate design.
10/87	2146	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Financial effects of restructuring, reorganization.
07/88	2162	NM	New Mexico Public Service Commission	El Paso Electric Co.	Revenue requirements, rate design, rate of return

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Date	Case	Jurisdict.	Party	Utility	Subject
01/89	2194	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Economic development.
1/89	2253	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Financing.
08/89	2259	NM	New Mexico Public Service Commission	Homestead Water Co	Rate of return, rate design.
10/89	2262	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Rate of return.
09/89	2269	NM	New Mexico Public Service Commission	Ruidoso Natural Gas Co.	Rate of return, expense from affiliated interest,
12/89	89-208-TF	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Rider M-33.
01/90	U-17282	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
09/90	90-158	KY	Kentucky Industrial Utility Consumers	Louisville Gas & Electric Co.	Cost of equity.
09/90	90-004-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Cost of equity, transportation rate.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
04/91	91-037-U	AR	Northwest Arkansas Gas Consumers	Arkansas Westem Gas Co.	Transportation rates.
12/91	91-410- EL-AIR	ОН	Air Products & Chemicals, Inc., Armco Steel Co., General Electric Co, Industrial Energy Consumers	Cincinnati Gas & Electric Co	Cost of equity.
05/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp	Cost of equity, rate of return
09/92	92-032-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost of equity, rate of return, cost-of-service.
09/92	39314	CI	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost of equity, rate of return.
09/92	92-009-U	AR	Tyson Foods	General Waterworks	Cost allocation, rate

Date	Case	Jurisdict.	Party	Utility	Subject
					design
01/93	92-346	KY	Newport Steel Co	Union Light, Heat & Power Co.	Cost allocation.
01/93	39498	IN	PSI Industrial Group	PSI Energy	Refund allocation.
01/93	U-10105	М	Association of Businesses Advocating Tariff Equality (ABATE)	Michigan Consolidated Gas Co.	Return on equity.
04/93	92-1464- EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Return on equity.
09/93	93-189-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Transportation service terms and conditions.
09/93	93-081-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co,	Cost-of-service, transportation rates, rate supplements; return on equity; revenue requirements.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Historical reviews; evaluation of economic studies.
03/94	10320	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Trimble County CWIP revenue refund
4/94	E-015/ GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Evaluation of the cost of equity, capital structure, and rate of return.
5/94	R-00942993	PA	PG&W Industrial Intervenors	Pennsylvania Gas & Water Co.	Analysis of recovery of transition costs.
5/94	R-00943001	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania charge proposals.	Evaluation of cost allocation, rate design, rate plan, and carrying
7/94	R-00942986	PA	Armco, Inc , West Penn Power Industrial Intervenors	West Penn Power Co.	Return on equity and rate of return
7/94	94-0035- E-42T	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Return on equity and rate of return.
8/94	8652	MD	Westvaco Corp Co.	Potomac Edison	Return on equity and rate of return.

Date	Case	Jurisdict.	Party	Utility	Subject
9/94	930357-C	AR	West Central Arkansas Gas Consumers	Arkansas Oklahoma Gas Corp.	Evaluation of transportation service.
9/94	U-19904	LÁ	Louisiana Public Service Commission	Gulf States Utilities	Return on equity.
9/94	8629	MD	Maryland Industnal Group	Baltimore Gas & Electric Co.	Transition costs.
11/94	94-175-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Cost-of-service, rate design, rate of return.
3/95	RP94-343- 000	FERC	Arkansas Gas Consumers	NorAm Gas Transmission	Rate of return.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Return on equity.
6/95	U-10755	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co	Revenue requirements.
7/95	8697	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost allocation and rate design.
8/95	95-254-TF U-2811	AR	Tyson Foods, Inc.	Southwest Arkansas Electric Cooperative	Refund allocation,
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	Systems Energy Resources, Inc.	Return on Equity.
11/95	1-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Investigation into Electric Power Competition.
5/96	96-030-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co	Revenue requirements, rate of return and cost of service.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Electric Co ,Potomac Electric Power Co, and Constellation Energy Corp.	Return on Equity.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Return on equity, rate of return.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity
1/97	RP96-199- 000	FERC	The Industrial Gas Users Conference	Mississippi River Transmission Corp.	Revenue requirements, rate of return and cost of service.

Date	Case	Jurisdict.	Party	Utility	Subject
3/97	96-420-U	AR	West Central Arkansas Gas Corp.	Arkansas Oklahoma Gas Corp.	Revenue requirements, rate of return, cost of service and rate design.
7/97	U-11220	MI	Association of Business Advocating Tariff Equity	Michigan Gas Co. and Southeastern Michigan Gas Co.	Transportation Balancing Provisions.
7/97	R-00973944	PA	Pennsylvania American Water Large Users Group	Pennsylvania- American Water Co.	Rate of return, cost of service, revenue requirements.
3/98	8390-U	GA	Georgia Natural Gas Group and the Georgia Textile Manufacturers Assoc.	Atlanta Gas Light	Rate of return, restructuring issues, unbundling, rate design issues
7/98	R-00984280	ΡΑ	PG Energy, Inc. Intervenors	PGE Industrial	Cost allocation
8/98	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Return on equity, rate of return.
10/98	U-23327	LA	Louisiana Public Service Commission	SWEPCO, CSW and AEP	Analysis of proposed merger.
12/98	98-577	ME	Maine Office of the Public Advocate	Maine Public Service Co.	Return on equity, rate of return.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity, rate of return.
3/99	98-426	KY	Kentucky Industnal Utility Customers, Inc.	Louisville Gas and Electric Co	Return on equity.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Return on equity.
4/99	R-984554	ΡΑ	T. W. Phillips Users Group	T. W. Phillips Gas and Oil Co.	Allocation of purchased gas costs.
6/99	R-0099462	ΡΑ	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Balancing charges.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States,Inc.	Cost of debt.
10/99	R-00994782	PA	Peoples Industrial Intervenors	Peoples Natural Gas Co	Restructuring issues.
10/99	R-00994781	ΡΑ	Columbia Industrial	Columbia Gas	Restructuring, balancing

Date	Case	Jurisdict.	Party	Utility	Subject
			Intervenors	of Pennsylvania	charges, rate flexing, alternate fuel.
01/00	R-00994786	PA	UGI Industrial Intervenors	UGI Utilities, Inc.	Universal service costs, balancing, penalty charges, capacity Assignment.
01/00	8829	MD & United Stat	Maryland Industrial Gr. es	Baltimore Gas & Electric Co.	Revenue requirements, cost allocation, rate design.
02/00	R-00994788	PA	Penn Fuel Transportation	PFG Gas, Inc., and	Tariff charges, balancing provisions.
05/00	U-17735	LA	Louisiana Public Service Comm.	Louisiana Electric Cooperative	Rate restructuring
07/00	2000-080	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric Co.	Cost allocation.
07/00	U-21453 U-20925 (SC) U-22092 (SC) (Subdocket E)		Louisiana Public Service Commission	Southwestern Electric Power Co.	Stranded cost analysis.
09/00	R-00005654	PA	Philadelphia Industrial And Commercial Gas Users Group.	Philadelphia Gas Works	Interim relief analysis.
10/00	U-21453 U-20925 (SC) U-22092 (SC) (Subdocket B)		Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring, Business Separation Plan.
11/00	R-00005277 (Rebuttal)	PA	Penn Fuel Transportation Customers	PFG Gas, Inc. and North Penn Gas Co.	Cost allocation issues.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/01	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Stranded cost analysis.
04/01	U-21453 U-20925 (SC) U-22092 (SC) (Subdocket B) (Addressing C		Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring issues.
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04/01	R-00006042	PA	Philadelphia Industrial and Commercial Gas Users Group	Philadelphia Gas Works	Revenue requirements, cost allocation and tariff issues.
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/02	14311-U	GA	Georgia Public	Atlanta Gas Light	Capital structure.

Dat	te Case	Jurisdict.	Party	Utility	Subject
			Service Commission		
08/0	2002-00145	ΚY	Kentucky Industrial Utility Customers	Columbia Gas of Kentucky	Revenue requirements.
09/0	2 M-00021612	ΡΑ	Philadelphia Industrial And Commercial Gas Users Group	Philadelphia Gas Works	Transportation rates, terms, and conditions.
01/0	3 2002-00169	KY	Kentucky Industrial Utility Customers	Kentucky Power	Return on equity.
02/0	3 02S-594E	CO	Cripple Creek & Victor Gold Mining Company	Aquila Networks – WPC	Return on equity.
04/0	3 U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
10/0	3 CV020495AE	3 GA	The Landings Assn., Inc.	Utilities Inc. of GA	Revenue requirement & overcharge refund
03/0	4 2003-00433	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric	Return on equity, Cost allocation & rate design
03/0	4 2003-00434	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Return on equity
4/04	04S-035E	CO	Cripple Creek & Victor Gold Mining Company, Goodrich Corp., Holcim (U.S.) Inc., and The Trane Co.	Aquila Networks – WPC	Return on equity.
9/04	U-23327, Subdocket B	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Fuel cost review
10/0	4 U-23327 Subdocket A	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Return on Equity
06/0	5 050045-EI	FL	South Florida Hospital and HeallthCare Assoc.	Florida Power & Light Co.	Return on equity
08/0	5 9036	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Revenue requirement, cost allocation, rate design, Tariff issues.
01/0	6 2005-0034	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Return on equity.
03/0	6 05-1278- E-PC-PW-42	WV 2T	West Virginia Energy Users Group	Appalachian Power Company	Return on equity.
04/0	6 U-25116 Commission	LA	Louisiana Public Service	Entergy Louisiana, LLC	Transmission Issues

Date	Case	Jurisdict.	Party	Utility	Subject
07/06	U-23327 Commission	LA	Louisiana Public Service	Southwestern Electric Power Company	Return on equity, Service quality
08/06	ER-2006- 0314	МО	Missouri Office of the Public Counsel	Kansas City Power & Light Co.	Return on equity, Weighted cost of capital
08/06	06S-234EG	CO	CF&I Steel, L P. & Climax Molybdenum	Public Service Company of Colorado	Return on equity, Weighted cost of capital
01/07	06-0960-E-42 Users Group		West Virginia Energy	Monongahela Power & Potomac Edison	Return on Equity
01/07	43112	AK	AK Steel, Inc.	Vectren South, Inc.	Cost allocation, rate design
05/07	2006-661	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric	Return on equity, weighted cost of capital.
09/07	07-07-01	СТ	Connecticut Industrial Energy Consumers	Connecticut Light & Power	Return on equity, weighted cost of capital
10/07	05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Return on equity
11/07	29797	LA	Louisiana Public Service Commission	Cleco Power LLC & Southwestern Electric Power	Lignite Pricing, support of settlement
01/08	07-551-EL-AIR	OH OH	Ohio Energy Group	Ohio Edison, Cleveland Electric, Toledo Edison	Return on equity
03/08	07-0585, 07-0585, 07-0587, 07-0588, 07-0589, 07-0590, (consol.)	IL.	The Commercial Group	Ameren	Cost allocation, rate design
04/08	07-0566	IL	The Commercial Group	Commonwealth Edison	Cost allocation, rate design
06/08	R-2008- 2011621	PA	Columbia Industrial Intervenors	Columbia Gas of PA	Cost and revenue allocation, Tanff issues
07/08	R-2008- 2028394	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Cost and revenue allocation, Tariff issues
07/08	R-2008- 2039634	PA	PPL Gas Large Users Group	PPL Gas	Retainage, LUFG Pct
08/08	6680-UR- 116	WI	Wisconsin Industrial Energy Group	Wisconsin P&L	Cost of Equity
08/08	6690-UR-	WI	Wisconsin Industrial	Wisconsin PS	Cost of Equity

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 Date	Case	Jurisdict.	Party	Utility	Subject
	119		Energy Group		
09/08	ER-2008- 0318	МО	The Commercial Group	AmerenUE	Cost and revenue allocation
10/08	R-2008- 2029325	PA	U.S. Steel & Univ. of Pittsburgh Med. Ctr.	Equitable Gas Co.	Cost and revenue allocation
10/08	08-G-0609	NY	Multiple Intervenors	Niagara Mohawk Power	Cost and Revenue allocation
12/08	27800-U	GA	Georgia Public Service Commission	Georgia Power Company	CWIP/AFUDC issues, Review financial projections
03/09	ER08-1056	FERC	Louislana Public Service Commission	Entergy Services, Inc.	Capital Structure
04/09	E002/GR-08- 1065	MN	The Commercial Group	Northern States Power	Cost and revenue allocation and rate design
05/09	08-0532	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation
07/09	080677-EI	FL	South Florida Hospital and Health Care Association	Florida Power & Light	Cost of equity, capital structure, Cost of short-term debt
07/09	U-30975	LA	Louisiana Public Service Commission	Cleco LLC, Southwestern Public Service Co.	Lignite mine purchase
10/09	4220-UR-116	W	Wisconsin Industrial Energy Group	Northern States Power	Class cost of service, rate design
10/09	M-2009- 2123945	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Smart Meter Plan cost allocation
10/09	M-2009- 2123944	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Smart Meter Plan cost allocation
10/09	M-2009- 2123951	PÀ	West Penn Power Industrial Intervenors	West Penn Power	Smart Meter Plan cost allocation
11/09	M-2009- 2123948	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Smart Meter Plan cost allocation
11/09	M-2009- 2123950	PA	Met-Ed Industrial Users Group Penelec Industrial Customer Alliance, Penn Power Users Group	Metropolitan Edison, Pennsylvania Electric Co., Pennsylvania Power Co.	Smart Meter Plan cost allocation
03/10	09-1352-	WV E-42T	West Virginia Energy Users Group	Monongahela Power	Return on equity, rate of return Potomac Edison
03/10	E015/GR- 09-1151	MN	Large Power Intervenors	Minnesota Power	Return on equity, rate of return
04/10	2009-00459	KY	Kentucky Industrial Utility	Kentucky Power	Return on equity

Date	Case	Jurisdict.	Party	Utility	Subject
			Consumers		
04/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
05/10	10-0261-E- Gl	WV	West Virginia Energy Users Group	Appalachian Power Co./ Wheeling Power Co.	EE/DR Cost Recovery, Allocation, & Rate Design
05/10	R-2009- 2149262	PA	Columbia Industrial Intervenors	Columbia Gas of PA	Class cost of service & cost allocation
06/10	2010-00036	ΚY	Lexington-Fayette Urban County Government	Kentucky American Water Company	Return on equity, rate of return, revenue requirements
06/10	R-2010- 2161694	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Rate design, cost allocation
07/10	R-2010- 2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Return on equity
07/10	R-2010- 2161592	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Cost and revenue allocation
07/10	9230	MD	Maryland Energy Group	Baltimore Gas and Electric	Electric and gas cost and revenue allocation; return on equity
09/10	10-70	MA	University of Massachusetts- Amherst	Western Massachusetts Electric Co.	Cost allocation and rate design
10/10	R-2010- 2179522	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Cost and revenue allocation, rate design
11/10	P-2010- 2158084	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Transmission rate design
11/10	10-0699- E-42T	WV	West Virginia Energy Users Group	Appalachian Power Co & Wheeling Power Co.	Return on equity, rate of Return
11/10	10-0467	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation and rate design
04/11	R-2010- 2214415	PA	Central Pen Gas Large Users Group	UGI Central Penn Gas, Inc.	Tanff issues, revenue allocation
07/11	R-2011- 2239263	PA	Philadelphia Area Energy Users Group	PECO Energy	Retainage rate
08/11	R-2011- 2232243	PA	AK Steel	Pennsylvania-American Water Company	Rate Design
08/11	11AL-151G	со	Climax Molybdenum	PS of Colorado	Cost allocation
09/11	11-G-0280	NY	Multiple Intervenors	Corning Natural Gas Co.	Cost and revenue allocation
10/11	4220-UR-117	WI	Wisconsin Industrial Energy	Northern States Power	Cost and revenue allocation, rate design

Date	Case	Jurisdict.	Party	Utility	Subject
			Group		
02/12	11AL-947E	CO	Climax Molybdenum, CF&I Steel	Public Service Company of Colorado	Return on equity, weighted cost of capital
07/12	120015-EI	FL	South Florida Hospitals and Health Care Association	Florida Power and Light Co,	Return on equity, weighted cost of capital
07/12	12-0613-E-PC	WV .	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal for Century Aluminum
07/12	R-2012- 2290597	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities Corp.	Cost allocation
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Class cost of service, cost and revenue allocation, rate design
09/12	2012-00221 2012-00222	КY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
10/12	9299	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design Cost of equity, weighted cost of capital
10/12	4220-UR-118	WI	Wisconsin Industrial Energy Group	Northern States Power Company	Class cost of service, cost and revenue allocation, rate design
10/12	473-13-0199	тх	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Return on equity, capital structure
01/13	R-2012- 2321748 et al.	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Cost and revenue allocation
02/13	12AL-1052E	CO	Cripple Creek & Victor Gold Mining, Holcim (US) Inc.	Black Hills/Colorado Electric Utility Company	Cost and revenue allocations
06/13	8009	VT	IBM Corporation	Vermont Gas Systems	Cost and revenue allocation, rate design
07/13	130040-EI	FL	WCF Hospital Utility Alliance	Tampa Electric Co.	Return on equity, rate of return
08/13	9326	MD	Maryland Energy Group	Baltimore Gas and Electric	Cost and revenue allocation, rate design, special rider
08/13	P-2012- 2325034	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities, Corp.	Distribution System Improvement Charge
09/13	4220-UR-119	W	Wisconsin Industrial Energy Group	Northern States Power Co.	Class cost of service, cost and revenue allocation, rate design
11/13	13-1325-E-PC	: WV	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal, Felman Production
06/14	R-2014-	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Cost and revenue allocation, rate design

Date	Case	Jurisdict.	Party	Utility	Subject
	2406274				
08/14	05-UR-107	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Cost and revenue allocation, rate design
10/14	ER13-1508 et al.	FERC	Louisiana Public Service Comm	Entergy Services, Inc.	Return on equity
11/14	14AL-0660E	со	Climax Molybdenum Co and CFI Steel, LP	Public Service Co. of Colorado	Return on equity, weighted cost of capital
11/14	R-2014- 2428742	PA	AK Sleel	West Penn Power Company	Cost and revenue allocation