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SOAH DOCKET NO. 473-21-0538  
PUC DOCKET NO. 51415

2021 APR 22 PM 2:17

APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE  
ELECTRIC POWER COMPANY FOR § OF  
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO  
SOUTHWESTERN ELECTRIC POWER COMPANY'S  
SECOND REQUEST FOR INFORMATION**

Texas Industrial Energy Consumers ("TIEC") files the following responses to the Second Requests for Information ("RFI") to TIEC filed by Southwestern Electric Power Company ("SWEPCO"). The request was filed at the Commission and received by TIEC on April 16, 2021. Accordingly, pursuant to the procedural schedule entered in this case, TIEC's response is timely filed. TIEC's responses to specific questions are set forth as follows, in the order of the questions asked. Pursuant to 16 T.A.C. § 22.144(c)(2)(F), these responses may be treated as if they were filed under oath.

Respectfully submitted,

THOMPSON & KNIGHT LLP

/s/ James Z. Zhu

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**ATTORNEYS FOR TEXAS INDUSTRIAL  
ENERGY CONSUMERS**

### **CERTIFICATE OF SERVICE**

I, James Z. Zhu, Attorney for TIEC, hereby certify that a copy of the foregoing document was served on all parties of record in this proceeding on this 22<sup>nd</sup> day of April, 2021 by facsimile, electronic mail and/or first Class, U.S. Mail, Postage Prepaid.

/s/ James Z. Zhu

James Z. Zhu

**SOAH DOCKET NO. 473-21-0538  
PUC DOCKET NO. 51415**

|                                    |          |                                |
|------------------------------------|----------|--------------------------------|
| <b>APPLICATION OF SOUTHWESTERN</b> | <b>§</b> | <b>BEFORE THE STATE OFFICE</b> |
| <b>ELECTRIC POWER COMPANY FOR</b>  | <b>§</b> | <b>OF</b>                      |
| <b>AUTHORITY TO CHANGE RATES</b>   | <b>§</b> | <b>ADMINISTRATIVE HEARINGS</b> |

**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO  
SOUTHWESTERN ELECTRIC POWER COMPANY'S  
SECOND REQUEST FOR INFORMATION**

**SWEPCO-TIEC 2-1:** With reference to page 54 of Mr. Gorman's direct testimony and Schedule MPG-18, please: (1) list all regulatory cases (by utility name, docket number, and filing date) in which Mr. Gorman has provided rate of return testimony and used his DCF approach; (2) indicate all cases (by name, docket number, and date) in which a regulatory commission has adopted Mr. Gorman's DCF approach in arriving at an overall rate of return for a utility; and (3) provide copies of the 'Rate of Return' section of the regulatory commission's decisions for all cases in which a regulatory commission has adopted Mr. Gorman's DCF approach.

**RESPONSE:**

*Pursuant to an agreement with counsel, SWEPCO has agreed to limit this question to the last ten years.*

Mr. Gorman has not developed a list of the Commission orders and their reliance on his testimony in forming the awarded return on equity in each of the rate cases. Mr. Gorman's recommended return on equity range is typically reasonably aligned with the Commission awarded returns on equity. Please see Attachment TIEC 2-2 for the cases in which Mr. Gorman has filed testimony, the jurisdiction, the docket number and relevant utility. Mr. Gorman's testimony and the final orders are in the public record.

Preparer: Michael P. Gorman  
Sponsor: Michael P. Gorman

**SOAH DOCKET NO. 473-21-0538  
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|   |                      |   |
|---|----------------------|---|
| <b>APPLICATION OF SOUTHWESTERN<br/>ELECTRIC POWER COMPANY FOR<br/>AUTHORITY TO CHANGE RATES</b> | <b>§<br/>§<br/>§</b> | <b>BEFORE THE STATE OFFICE<br/>OF<br/>ADMINISTRATIVE HEARINGS</b> |
|---|----------------------|---|

**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO  
SOUTHWESTERN ELECTRIC POWER COMPANY'S  
SECOND REQUEST FOR INFORMATION**

**SWEPCO-TIEC 2-2:** Please provide a list of all regulatory commission proceedings in which Mr. Gorman testified on rate of return issues in the past ten years, including in the list for each proceeding the return on equity recommended by Mr. Gorman and the return on equity that was ultimately adopted by the regulatory commission

**RESPONSE:**

Please see Attachment TIEC 2-2. Mr. Gorman has not compiled a list of his recommended return on equity and the return on equity awarded by the Commission in each docket. This information is within the public record.

Preparer: Michael P. Gorman  
Sponsor: Michael P. Gorman

Brubaker & Associates, Inc.  
Testimony Filed Since  
2011  
by Michael P. Gorman

| Date Filed | State | Docket No.              | Utility  | Type                       | Subjects   | On Behalf Of   |
|------------|-------|-------------------------|--|----------------------------|--|--|
| 4/8/2021   | IL    | 20-0810                 | NORTH SHORE GAS COMPANY  | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | Citizens Utility Board   |
| 4/7/2021   | IN    | 45493                   | INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA                                       | Direct / Responsive        | Solar Energy Revenue Requirement   | The AESI Industrial Group  |
| 4/2/2021   | NM    | 20-00222-UT             | PUBLIC SERVICE COMPANY OF NEW MEXICO   | Direct / Responsive        | Merger/Acquisition   | New Mexico Affordable Reliable Energy Alliance                                   |
| 3/31/2021  | IN    | 45468                   | INDIANA GAS COMPANY, INC. D/B/A VECTREN ENERGY DELIVERY OF INDIANA, INC. ("VECTREN NORTH") | Direct / Responsive        | Revenue Requirement / Rate of Return / Cost of Service / Rate Design   | The Vectren North Industrial Group   |
| 3/31/2021  | TX    | 51415                   | SOUTHWESTERN ELECTRIC POWER COMPANY  | Direct / Responsive        | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers  |
| 3/19/2021  | IN    | 45447                   | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A VECTREN SOUTH                              | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation   | The Vectren South Industrial Group   |
| 3/8/2021   | TX    | 51611                   | SHARYLAND UTILITIES, L.L.C.  | Direct / Responsive        | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers  |
| 3/5/2021   | KY    | 2020-00349 / 2020-00350 | KENTUCKY UTILITIES COMPANY / LOUISVILLE GAS AND ELECTRIC COMPANY                           | Direct / Responsive        | Prepaid Pension Asset, AMI Metering, Payroll, Class Cost of Service / Rate Design / Revenue Allocation               | United States Department of Defense and all other Federal Executive Agencies     |
| 2/19/2021  | IN    | 45447                   | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A VECTREN SOUTH                              | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation; Incentive Compensation; Rate of Return / Capital Structure | The Vectren South Industrial Group   |
| 2/12/2021  | US    | ER16-2320-002           | PACIFIC GAS AND ELECTRIC COMPANY   | Rebuttal / Cross-Answering | Rate of return / Capital Structure   | Energy Producers & Users Coalition   |
| 2/11/2021  | IL    | 20-0810                 | NORTH SHORE GAS COMPANY  | Direct / Responsive        | Rate of Return / Capital Structure   | Citizens Utility Board   |
| 2/5/2021   | ID    |                         | NORTHERN LIGHTS, INC.  | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation, Special Contract   | Idaho Forest Group, LLC  |
| 1/26/2021  | NV    | 20-07023                | NV ENERGY  | Direct / Responsive        | Transmission Plan / Project  | Federal Executive Agencies   |
| 1/14/2021  | IL    | 20-0606                 | NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY                                      | Rebuttal / Cross-Answering | Transportation Rates / Tariffs   | Illinois Industrial Energy Consumers   |
| 12/31/2020 | AR    | 18-046-FR               | OKLAHOMA GAS AND ELECTRIC COMPANY  | Direct / Responsive        | Formula Rate Plan  | The Office of the Arkansas Attorney General Leslie Rutledge                      |
| 12/4/2020  | AZ    | E-01345A-19-0236        | ARIZONA PUBLIC SERVICE COMPANY   | Surrebuttal                | Pension Asset, Deferred Investment Recovery  | Federal Executive Agencies   |
| 11/5/2020  | IL    | 20-0606                 | NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY                                      | Direct / Responsive        | Battery Storage Tariff; Transportation Tariffs   | Illinois Industrial Energy Consumers   |
| 10/30/2020 | MI    | U-20889                 | CONSUMERS ENERGY COMPANY   | Direct / Responsive        | Securitization   | Hemlock Semiconductor Operations LLC   |
| 10/27/2020 | IN    | 45330-TDSIC-1           | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC  | Direct / Responsive        | Rate of Return / Capital Structure, Infrastructure Program; Depreciation Expense / Study / Rates                     | The NIPSCO Industrial Group  |
| 10/26/2020 | WI    | 1330-ER-104             | CONSOLIDATED WATER POWER COMPANY   | Surrebuttal                | Power Factor Issues  | Pixelle Specialty Solutions, LLC and ND Paper Inc.                               |
| 10/20/2020 | WI    | 1330-ER-104             | CONSOLIDATED WATER POWER COMPANY   | Rebuttal / Cross-Answering | Rate of Return / Capital Structure, Purchased Power Agreement, Transmission Costs                                    | Pixelle Specialty Solutions, LLC and ND Paper Inc.                               |
| 10/14/2020 | CA    | A.20-04-023             | PACIFIC GAS AND ELECTRIC COMPANY   | Direct / Responsive        | Securitization   | Energy Producers & Users Coalition   |
| 10/7/2020  | MD    | 9645                    | BALTIMORE GAS AND ELECTRIC COMPANY   | Surrebuttal                | Prepaid Pension Asset, Inflation, Multi-Year Rate Increases  | The United States Department of Defense and all other Federal Executive Agencies |

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|------------|-------|------------------|--------------------------------------|---|--|--|
| 10/6/2020  | WI    | 1330-ER-104      | CONSOLIDATED WATER POWER COMPANY     | Direct / Responsive                     | Rate of Return / Capital Structure; Purchased Power Agreement, Transmission Costs; A&G Expense                           | Pixelle Specialty Solutions, LLC and ND Paper Inc.   |
| 10/2/2020  | AZ    | E-01345A-19-0236 | ARIZONA PUBLIC SERVICE COMPANY       | Direct / Responsive                     | Prepaid Pension Asset, Construction Accounting   | Federal Executive Agencies   |
| 9/18/2020  | CA    | A. 20-07-008     | SOUTHERN CALIFORNIA EDISON COMPANY   | Direct / Responsive                     | Securitization   | Energy Producers and Users Coalition   |
| 9/9/2020   | DE    | 20-0149          | DELMARVA POWER & LIGHT COMPANY       | Direct / Responsive                     | Rate of Return / Capital Structure   | State of Delaware Division of the Public Advocate and Delaware Public Service Commission Staff |
| 9/9/2020   | NM    | 19-00317-UT      | NEW MEXICO GAS COMPANY               | Stipulations / Agreements / Settlements | Rate of Return / Capital Structure, Infrastructure Surcharge   | New Mexico Affordable Reliable Energy Alliance   |
| 9/1/2020   | DE    | 20-0150          | DELMARVA POWER & LIGHT COMPANY       | Direct / Responsive                     | Rate of Return / Capital Structure   | State of Delaware Division of the Public Advocate and Delaware Public Service Commission Staff |
| 8/25/2020  | OK    | PUD 202000021    | OKLAHOMA GAS AND ELECTRIC COMPANY    | Direct / Responsive                     | Infrastructure Rider / Surcharge   | Federal Executive Agencies   |
| 8/19/2020  | IL    | 20-0308          | AMEREN ILLINOIS COMPANY              | Rebuttal / Cross-Answering              | Service Company Charges, Payroll Expense   | Illinois Industrial Energy Consumers, Citizens Utility Board and Federal Executive Agencies    |
| 8/17/2020  | IN    | 45264 TDSIC-1    | INDIANAPOLIS POWER & LIGHT COMPANY   | Direct / Responsive                     | Infrastructure Surcharge   | The City of Indianapolis and the IPL Industrial Group  |
| 8/14/2020  | MD    | 9645             | BALTIMORE GAS AND ELECTRIC COMPANY   | Direct / Responsive                     | Formula Rate Plan, Class Cost of Service / Rate Design / Revenue Allocation; Attrition Adjustment; Prepaid Pension Asset | The United States Department of Defense and all other Federal Executive Agencies               |
| 7/29/2020  | US    | EL20-48-000      | PPL ELECTRIC UTILITIES               | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure   | PP&L Industrial Customer Alliance  |
| 7/24/2020  | OR    | UE 374           | PACIFICORP                           | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure   | Alliance of Western Energy Consumers   |
| 7/23/2020  | NM    | 19-00317-UT      | NEW MEXICO GAS COMPANY               | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure, Capital Investment Surcharge   | New Mexico Affordable Reliable Energy Alliance   |
| 7/10/2020  | NM    | 19-00317-UT      | NEW MEXICO GAS COMPANY               | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation, Capital Investment / Spending, Capital Investment Surcharge    | New Mexico Affordable Reliable Energy Alliance   |
| 7/1/2020   | US    | RM20-10-000      | FEDERAL ENERGY REGULATORY COMMISSION | Direct / Responsive                     | Transmission Planning, Transmission Incentives   | American Manufacturers   |
| 6/19/2020  | IL    | 20-0308          | AMEREN ILLINOIS COMPANY              | Direct / Responsive                     | Service Company Charges; Payroll Expenses  | Illinois Industrial Energy Consumers, Citizens Utility Board and Federal Executive Agencies    |
| 6/11/2020  | FL    | 20190038-EI      | GULF POWER COMPANY                   | Direct / Responsive                     | Storm Costs  | Federal Executive Agencies   |
| 6/10/2020  | US    | EL20-48-000      | PPL ELECTRIC UTILITIES               | Direct / Responsive                     | Rate of Return / Capital Structure   | PP&L Industrial Customer Alliance  |
| 6/8/2020   | CO    | 20AL-0049G       | PUBLIC SERVICE COMPANY OF COLORADO   | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure; Cost of Service / Rate Design / Revenue Allocation                                   | Federal Executive Agencies   |
| 6/4/2020   | OR    | UE 374           | PACIFICORP                           | Direct / Responsive                     | Rate of Return / Capital Structure   | Alliance of Western Energy Consumers   |
| 5/21/2020  | US    | EL20-48-000      | PPL ELECTRIC UTILITIES               | Direct / Responsive                     | Rate of Return / Capital Structure   | PP&L Industrial Customer Alliance  |
| 5/13/2020  | CO    | 20AL-0049G       | PUBLIC SERVICE COMPANY OF COLORADO   | Direct / Responsive                     | Rate of Return / Capital Structure, Cost of Service / Rate Design / Revenue Allocation                                   | Federal Executive Agencies   |

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|------------|-------|---|--|----------------------------|---|--|
| 5/8/2020   | MA    | D.P.U. 19-120                                 | NSTAR GAS COMPANY D/B/A EVERSOURCE ENERGY      | Surrebuttal                | Cost of Service / Rate Design / Revenue Allocation; Performance Based Ratemaking  | United States Department of Defense and all other Federal Executive Agencies   |
| 3/30/2020  | MA    | D.P.U. 19-120                                 | NSTAR GAS COMPANY D/B/A EVERSOURCE ENERGY      | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation; Performance Based Ratemaking  | United States Department of Defense and all other Federal Executive Agencies   |
| 3/13/2020  | DE    | 19-0615                                       | SUEZ WATER DELAWARE INC.                       | Direct / Responsive        | Rate of Return / Capital Structure  | State of Delaware Division of the Public Advocate  |
| 2/21/2020  | CA    | 19-09-016                                     | PACIFIC GAS AND ELECTRIC COMPANY               | Direct / Responsive        | Plan of Reorganization  | Energy Producers & Users Coalition, Indicated Shippers and The Utility Reform Network  |
| 2/14/2020  | MS    | 2019-UN-219                                   | MISSISSIPPI POWER COMPANY                      | Direct / Responsive        | Rate of Return / Capital Structure  | Mississippi Public Utilities Staff   |
| 1/21/2020  | NM    | 19-00170-UT                                   | SOUTHWESTERN PUBLIC SERVICE COMPANY            | Direct / Responsive        | Stipulation / Agreement / Settlements   | Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)   |
| 12/23/2019 | US    | EL14-12-003 / EL15-45-000                     | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC. | Direct / Responsive        | Rate of Return / Capital Structure  | MISO Complainant-Aligned Parties   |
| 12/5/2019  | UT    | 19-057-02                                     | DOMINION ENERGY UTAH                           | Surrebuttal                | Rate of Return / Capital Structure  | Federal Executive Agencies   |
| 11/22/2019 | NM    | 19-00170-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)   |
| 11/22/2019 | WA    | UE-190529 / UG-190530 / UE-190274 / UG-190275 | PUGET SOUND ENERGY                             | Direct / Responsive        | Attrition Adjustment  | The Alliance of Western Energy Consumers   |
| 10/30/2019 | IN    | 45253   | DUKE ENERGY INDIANA, LLC                       | Direct / Responsive        | Rate of Return / Capital Structure / Incentive Compensation / Power Plant Operations / TCJA / Regulatory Assets / Prepaid Pension Asset | The Duke Industrial Group  |
| 10/18/2019 | NV    | 19-06002                                      | SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY   | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation  | Nevada Gold Mines LLC  |
| 10/18/2019 | NM    | 19-00018-UT                                   | PUBLIC SERVICE COMPANY OF NEW MEXICO           | Direct / Responsive        | Securitization Financing  | New Mexico Affordable Reliable Energy Alliance   |
| 10/17/2019 | GA    | 42516   | GEORGIA POWER COMPANY                          | Direct / Responsive        | Rate of Return / Capital Structure  | Georgia Public Service Commission Public Interest Advocacy Staff   |
| 10/17/2019 | UT    | 19-057-02                                     | DOMINION ENERGY UTAH                           | Direct / Responsive        | Rate of Return / Capital Structure  | Federal Executive Agencies   |
| 10/8/2019  | NV    | 19-06002                                      | SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY   | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation  | Nevada Gold Mines LLC  |
| 10/3/2019  | WA    | UE-190334, UG-190335 and UE-190222            | AVISTA CORPORATION                             | Direct / Responsive        | Rate of Return / Capital Structure  | The Alliance of Western Energy Consumers   |
| 9/24/2019  | AR    | 19-008-U                                      | SOUTHWESTERN ELECTRIC POWER COMPANY            | Surrebuttal                | Formula Rates / Earnings Sharing Mechanism, Rate of Return / Capital Structure  | The Office of the Arkansas Attorney General Leslie Rutledge  |
| 9/20/2019  | CO    | 19AL-0268E                                    | PUBLIC SERVICE COMPANY OF COLORADO             | Direct / Responsive        | Rate of Return / Capital Structure  | Colorado Energy Consumers  |
| 9/20/2019  | NV    | 19-06002                                      | SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY   | Direct / Responsive        | Earnings Sharing Mechanism  | Nevada Gold Mines LLC, Eldorado Resorts LLC, Circus and Eldorado Joint Venture LLC, CC-Reno LLC, Montbleu Resort Casino and Spa, Truckee Meadows Water Authority |



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|------------|-------|--|---|---|--|--|
| 9/20/2019  | GA    | 42315  | ATLANTA GAS LIGHT COMPANY   | Direct / Responsive                           | Rate of Return / Capital Structure   | Georgia Public Service Commission<br>Public Interest Advocacy Staff                          |
| 9/6/2019   | AK    | U-19-005 / U-19-006                            | ANCHORAGE WATER AND<br>WASTEWATER UTILITY   | Direct / Responsive                           | Rate of Return / Capital Structure   | Federal Executive Agencies   |
| 8/21/2019  | IL    | 19-0436  | AMEREN ILLINOIS COMPANY   | Rebuttal / Cross-<br>Answering                | TCJA - Parent Company Costs  | Citizens Utility Board and Illinois<br>Industrial Energy Consumers                           |
| 8/21/2019  | CA    | 19-04-014; 19-04-015, 19-<br>04-017, 19-04-018 | SOUTHERN CALIFORNIA EDISON<br>COMPANY, SOUTHERN CALIFORNIA<br>GAS COMPANY; SAN DIEGO GAS &<br>ELECTRIC COMPANY, PACIFIC GAS<br>AND ELECTRIC | Rebuttal / Cross-<br>Answering                | Rate of Return / Capital Structure   | Energy Producers & Users Coalition,<br>Indicated Shippers, and The Utility<br>Reform Network |
| 8/20/2019  | IN    | 45235  | INDIANA MICHIGAN POWER<br>COMPANY   | Direct / Responsive                           | Rate of Return / Capital Structure   | The I&M Industrial Group   |
| 8/14/2019  | IL    | 19-0387  | COMMONWEALTH EDISON COMPANY   | Rebuttal / Cross-<br>Answering                | Depreciation Rates / Study / Expense   | Citizens Utility Board and Illinois<br>Industrial Energy Consumers                           |
| 8/1/2019   | CA    | 19-04-014, 19-04-015, 19-<br>04-017, 19-04-018 | SOUTHERN CALIFORNIA EDISON<br>COMPANY, SOUTHERN CALIFORNIA<br>GAS COMPANY; SAN DIEGO GAS &<br>ELECTRIC COMPANY, PACIFIC GAS<br>AND ELECTRIC | Direct / Responsive                           | Rate of Return / Capital Structure   | Energy Producers & Users Coalition,<br>Indicated Shippers, and The Utility<br>Reform Network |
| 7/26/2019  | US    | PL19-4-000                                     | FEDERAL ENERGY REGULATORY<br>COMMISSION   | Rebuttal / Cross-<br>Answering                | Rate of Return / Capital Structure   | Associations   |
| 7/25/2019  | TX    | 49494  | AEP TEXAS INC.  | Direct / Responsive                           | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers  |
| 7/16/2019  | AR    | 19-008-U                                       | SOUTHWESTERN ELECTRIC POWER<br>COMPANY  | Direct / Responsive                           | Formula Rate Plan - Economic Development<br>Rider  | The Office of the Arkansas Attorney<br>General Leslie Rutledge                               |
| 7/12/2019  | AK    | U-18-102 / U-19-020 / U-<br>19-021             | MUNICIPALITY OF ANCHORAGE d/b/a<br>MUNICIPAL LIGHT & POWER<br>DEPARTMENT / CHUGACH ELECTRIC<br>ASSOCIATION, INC.                            | Direct / Responsive                           | Acquisition  | Federal Executive Agencies   |
| 6/27/2019  | IL    | 19-0436  | AMEREN ILLINOIS COMPANY   | Direct / Responsive                           | Service Company Costs - TCJA   | Citizens Utility Board and Illinois<br>Industrial Energy Consumers                           |
| 6/26/2019  | US    | PL19-4-000                                     | MIDCONTINENT INDEPENDENT<br>SYSTEM OPERATOR   | Direct / Responsive                           | Rate of Return / Capital Structure   | Associations   |
| 6/20/2019  | IL    | 19-0387  | COMMONWEALTH EDISON COMPANY   | Direct / Responsive                           | Depreciation Rates / Study / Expense   | Citizens Utility Board and Illinois<br>Industrial Energy Consumers                           |
| 6/14/2019  | KS    | 19-WSEE-355-TAR                                | WESTAR ENERGY, INC. AND KANSAS<br>GAS AND ELECTRIC COMPANY  | Rebuttal / Cross-<br>Answering                | Operating Lease  | Kansas Industrial Consumers Group,<br>Inc. and Unified School District #259                  |
| 6/6/2019   | TX    | 49421  | CENTERPOINT ENERGY HOUSTON<br>ELECTRIC, LLC   | Direct / Responsive                           | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers  |
| 6/4/2019   | KS    | 19-WSEE-355-TAR                                | WESTAR ENERGY, INC. AND KANSAS<br>GAS AND ELECTRIC COMPANY  | Direct / Responsive                           | Allocation of Capacity   | Kansas Industrial Consumers Group,<br>Inc. and Unified School District #259                  |
| 6/3/2019   | MO    |  | THE METROPOLITAN ST. LOUIS<br>SEWER DISTRICT  | Surrebuttal                                   | Wastewater Issue   | Missouri Industrial Energy Consumers   |
| 5/28/2019  | VA    | PUR-2018-00175                                 | VIRGINIA-AMERICAN WATER<br>COMPANY  | Direct / Responsive                           | TCJA, Cost of Service / Rate Design /<br>Revenue Allocation; Rate of Return / Capital<br>Structure | The Hopewell Committee for Fair Water<br>Rates   |
| 5/17/2019  | IN    | 45159  | NORTHERN INDIANA PUBLIC SERVICE<br>COMPANY LLC  | Stipulations /<br>Agreements /<br>Settlements | Stipulation / Agreement / Settlements  | The NIPSCO Industrial Group  |

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|------------|-------|--|---|----------------------------|--|---|
| 5/14/2019  | IL    | 18-1775  | NORTHERN ILLINOIS GAS COMPANY               | Rebuttal / Cross-Answering | Payroll; Rate of Return / Capital Structure  | Illinois Industrial Energy Consumers and Citizens Utility Board |
| 5/13/2019  | OK    | PUD 201800140                                    | OKLAHOMA GAS AND ELECTRIC COMPANY           | Rebuttal / Cross-Answering | Cost of Service / Rate Design / Revenue Allocation   | Federal Executive Agencies                                      |
| 4/29/2019  | OK    | PUD 201800140                                    | OKLAHOMA GAS AND ELECTRIC COMPANY           | Direct / Responsive        | Cost of Service / Rate Design / Revenue Allocation   | Federal Executive Agencies                                      |
| 4/29/2019  | MI    | U-20317  | INDIANA MICHIGAN POWER COMPANY              | Rebuttal / Cross-Answering | Cost of Service / Rate Design / Revenue Allocation   | Association of Businesses Advocating Tariff Equity              |
| 4/23/2019  | MO    |  | METROPOLITAN ST LOUIS SEWER DISTRICT        | Rebuttal / Cross-Answering | Rate of Return / Capital Structure; Capital Program Spending   | Missouri Industrial Energy Consumers                            |
| 4/10/2019  | US    | EL14-12-003                                      | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR    | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | Joint Complainants  |
| 4/8/2019   | MI    | U-20317  | INDIANA MICHIGAN POWER COMPANY              | Direct / Responsive        | TCJA   | Association of Businesses Advocating Tariff Equity              |
| 4/3/2019   | MI    | U-20309  | CONSUMERS ENERGY COMPANY                    | Rebuttal / Cross-Answering | TCJA   | Association of Businesses Advocating Tariff Equity              |
| 3/12/2019  | IL    | 18-1775  | NORTHERN ILLINOIS GAS COMPANY               | Direct / Responsive        | Payroll, Rate of Return / Capital Structure  | Illinois Industrial Energy Consumers and Citizens Utility Board |
| 2/25/2019  | MI    | U-20309  | CONSUMERS ENERGY COMPANY                    | Direct / Responsive        | TCJA   | Association of Businesses Advocating Tariff Equity              |
| 2/13/2019  | US    | EL15-45-000                                      | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR    | Direct / Responsive        | Rate of Return / Capital Structure   | Industrial Consumer Groups                                      |
| 2/13/2019  | US    | EL14-12-003                                      | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR    | Direct / Responsive        | Rate of Return / Capital Structure   | Joint Complainants  |
| 2/13/2019  | IN    | 45159  | NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC | Direct / Responsive        | Rate of Return / Capital Structure, TCJA, Prepaid Pension Asset; Employee Levels; Dismantlement / Demolition Costs       | The NIPSCO Industrial Group                                     |
| 2/12/2019  | MT    | D2018.2.12                                       | NORTHWESTERN ENERGY                         | Direct / Responsive        | Rate of Return / Capital Structure   | Federal Executive Agencies and Montana Large Customer Group     |
| 1/25/2019  | IN    | 45151  | CWA AUTHORITY                               | Direct / Responsive        | Labor Expense, Capital Investments   | CWA Authority Industrial Group                                  |
| 12/21/2018 | IN    | 45142  | INDIANA-AMERICAN WATER COMPANY, INC.        | Direct / Responsive        | Tax Cuts & Jobs Act, Labor / Payroll, Plant In Service, Revenues, Rate of Return / Capital Structure; Low Income Program | Indiana-American Water Company, Inc. Industrial Group           |
| 11/28/2018 | MI    | U-20316  | INDIANA MICHIGAN POWER COMPANY              | Direct / Responsive        | Testimony Adoption   | Association of Businesses Advocating Tariff Equity              |
| 11/28/2018 | MI    | U-20162  | DTE ELECTRIC COMPANY                        | Rebuttal / Cross-Answering | Working Capital; Tax Cut & Jobs Act, Depreciation Rate / Study / Expense   | Association of Businesses Advocating Tariff Equity              |
| 11/21/2018 | NM    | 18-00038-UT                                      | NEW MEXICO GAS COMPANY, INC.                | Direct / Responsive        | Tax Cuts & Jobs Act  | New Mexico Industrial Energy Consumers                          |
| 11/16/2018 | IN    | 43114 IGCC-17                                    | DUKE ENERGY INDIANA, LLC                    | Rebuttal / Cross-Answering | Stipulations / Agreements / Settlements  | Duke Industrial Group   |
| 11/7/2018  | MI    | U-20162  | DTE ELECTRIC COMPANY                        | Direct / Responsive        | TCJA; Working Capital, Attrition / Inflation Adjustment  | Association of Businesses Advocating Tariff Equity              |
| 11/7/2018  | OH    | 18-0049-GA-ALT / 18-0298-GA-AIR / 18-0299-GA-ALT | VECTREN ENERGY DELIVERY OF OHIO, INC.       | Direct / Responsive        | Rate of Return / Capital Structure   | The Federal Executive Agencies                                  |
| 10/30/2018 | IN    | 45125  | FORT WAYNE MUNICIPAL WATER UTILITY          | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation; Capital Program  | General Motors LLC  |

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| 9/20/2018  | IN    | 43114 IGCC-17                  | DUKE ENERGY INDIANA, LLC   | Stipulations / Agreements / Settlements | Stipulations / Agreements / Settlements  | Duke Industrial Group                              |
| 9/4/2018   | MO    | ER-2018-0145 / ER-2018-0146    | KANSAS CITY POWER & LIGHT COMPANY AND GREATER MISSOURI OPERATIONS COMPANY                | Surrebuttal                             | Rate of Return / Capital Structure   | Midwest Energy Consumers Group                     |
| 8/30/2018  | US    | ER17-1519-001                  | PECO ENERGY COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure   | Philadelphia Area Industrial Energy Users Group    |
| 8/13/2018  | TX    | 48401                          | TEXAS-NEW MEXICO POWER COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers                  |
| 8/10/2018  | IN    | 45052                          | SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A VECTREN ENERGY DELIVERY OF INDIANA, INC. | Direct / Responsive                     | CCN-Gas Turbine, Environmental Energy Cost Adjustment  | Vectren Industrial Group                           |
| 8/1/2018   | TX    | 48371                          | ENTERGY TEXAS, INC.  | Direct / Responsive                     | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers                  |
| 7/21/2018  | MO    | ER-2018-0145 / ER-2018-0146    | KANSAS CITY POWER & LIGHT COMPANY AND GREATER MISSOURI OPERATIONS COMPANY                | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure   | Midwest Energy Consumers Group                     |
| 7/20/2018  | CA    | 17-11-009                      | PACIFIC GAS AND ELECTRIC COMPANY   | Direct / Responsive                     | Plant Retirements / Decommissioning, Transmission Investment, Mains Inspections / Testimony  | Indicated Shippers                                 |
| 7/18/2018  | KS    | 18-WSEE-328-RTS                | WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY                                  | Stipulations / Agreements / Settlements | Stipulation / Agreement / Settlements  | Kansas Industrial Consumers Group, Inc.            |
| 6/22/2018  | KS    | 18-WSEE-328-RTS                | WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY                                  | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation   | Kansas Industrial Consumers Group, Inc.            |
| 6/19/2018  | MO    | ER-2018-0145 / ER-2018-0146    | KANSAS CITY POWER & LIGHT COMPANY AND GREATER MISSOURI OPERATIONS COMPANY                | Direct / Responsive                     | Rate of Return / Capital Structure   | Midwest Energy Consumers Group                     |
| 6/11/2018  | KS    | 18-WSEE-328-RTS                | WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY                                  | Direct / Responsive                     | Incentive Regulation, Class Cost of Service / Rate Design / Revenue Allocation; Test Year, Surcharges; Fuel Adjustment Clause; Wind Farm | Kansas Industrial Consumers Group, Inc.            |
| 6/5/2018   | OK    | PUD 201700496                  | OKLAHOMA GAS AND ELECTRIC COMPANY  | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation   | Federal Executive Agencies                         |
| 5/25/2018  | NV    | 18-02010 / 18-02011 / 18-02012 | NV ENERGY  | Direct / Responsive                     | Tax Return, Income Taxes   | Federal Executive Agencies                         |
| 5/24/2018  | IN    | 45029                          | INDIANAPOLIS POWER & LIGHT COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure; Prepaid Pension Asset, Tax Reform; Labor; Test Year, Vegetation Management, AFUDC                    | IPL Industrial Group                               |
| 5/16/2018  | OK    | PUD 201700496                  | OKLAHOMA GAS AND ELECTRIC COMPANY  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation   | Federal Executive Agencies                         |
| 5/14/2018  | CA    | 17-10-007 / 17-10-008          | SOUTHERN CALIFORNIA GAS COMPANY  | Direct / Responsive                     | Capital Expenditures, Pension Expense  | Indicated Shippers                                 |
| 5/7/2018   | DE    | 17-0978                        | DELMARVA POWER & LIGHT   | Direct / Responsive                     | Rate of Return / Capital Structure   | State of Delaware, Division of the Public Advocate |
| 5/2/2018   | MO    |                                | THE METROPOLITAN ST. LOUIS SEWER DISTRICT  | Rebuttal / Cross-Answering              | Capital Programs   | Missouri Industrial Energy Consumers               |
| 4/25/2018  | TX    | 47527                          | SOUTHWESTERN PUBLIC SERVICE COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers                  |

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| 4/20/2018  | OR    | UG 344                                      | NORTHWEST NATURAL GAS COMPANY D/B/A NW NATURAL   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation   | Alliance of Western Energy Consumers   |
| 4/13/2018  | NM    | 17-00255-UT                                 | SOUTHWESTERN PUBLIC SERVICE COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure, Prepaid Pension Asset, Test Year, Depreciation Rates                   | Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA) |
| 3/29/2018  | DE    | 17-0977                                     | DELMARVA POWER & LIGHT COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure   | State of Delaware Division of the Public Advocate                                |
| 3/16/2018  | MN    | E015/AI-17-568                              | MINNESOTA POWER  | Surrebuttal                             | Affiliate Transactions, Generation Addition  | Large Power Intervenor   |
| 3/12/2018  | KS    | 18-KCPE-095-MER                             | GREAT PLAINS ENERGY INCORPORATED, KCPL & WESTAR  | Stipulations / Agreements / Settlements | Merger   | Kansas Industrial Consumers Group, Inc.  |
| 3/2/2018   | IN    | 44988                                       | NORTHERN INDIANA PUBLIC SERVICE COMPANY  | Direct / Responsive                     | Rate Base, Prepaid Pension Asset, Payroll, Service Company Costs, Deferrals, Tax Cuts and Jobs Act of 2017 | NIPSCO Industrial Group  |
| 2/20/2018  | IL    | 17-0473/0474, 0475/0476/0477 (Consolidated) | NORTHERN ILLINOIS GAS COMPANY, THE PEOPLES GAS LIGHT AND COKE COMPANY, NORTH SHORE GAS COMPANY, AMEREN ILLINOIS, ILLINOIS-AMERICAN WATER COMPANY | Direct / Responsive                     | Tax Cuts and Jobs Act of 2017  | Illinois Industrial Energy Consumers and Citizens Utility Board                  |
| 2/20/2018  | IN    | 44967                                       | INDIANA MICHIGAN POWER COMPANY   | Stipulations / Agreements / Settlements | Revenue Requirement  | I&M Industrial Group   |
| 2/9/2018   | MO    | WR-2017-0285                                | MISSOURI-AMERICAN WATER COMPANY  | Surrebuttal                             | Rate of Return / Capital Structure   | Missouri Office of Public Counsel and Missouri Industrial Energy Consumers       |
| 2/5/2018   | KS    | 18-KCPE-095-MER                             | GREAT PLAINS ENERGY INCORPORATED, KCPL & WESTAR  | Rebuttal / Cross-Answering              | Merger / Acquisition   | Kansas Industrial Consumers Group, Inc.  |
| 1/29/2018  | KS    | 18-KCPE-095-MER                             | GREAT PLAINS ENERGY INCORPORATED, KCPL & WESTAR  | Direct / Responsive                     | Merger / Acquisition   | Kansas Industrial Consumers Group, Inc.  |
| 1/19/2018  | MN    | E015/AI-17-568                              | MINNESOTA POWER  | Direct / Responsive                     | Affiliate Transaction, Interruptible Rate, Generation Additions  | Large Power Intervenor   |
| 1/17/2018  | MO    | WR-2017-0285                                | MISSOURI-AMERICAN WATER COMPANY  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure   | Missouri Office of Public Counsel and Missouri Industrial Energy Consumers       |
| 1/17/2018  | ND    | PU-17-295                                   | MONTANA-DAKOTA UTILITIES   | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation   | Federal Executive Agencies   |
| 12/18/2017 | ND    | PU-17-295                                   | MONTANA-DAKOTA UTILITIES   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation, Rate of Return / Capital Structure               | Federal Executive Agencies   |
| 11/30/2017 | MO    | WR-2017-0285                                | MISSOURI-AMERICAN WATER COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure   | Missouri Office of Public Counsel and Missouri Industrial Energy Consumers       |
| 11/22/2017 | IL    | 17-0124                                     | NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure   | Illinois Industrial Energy Consumers and Citizens Utility Board                  |
| 11/21/2017 | MO    | GR-2017-0215 / GR-2017-0216                 | LACLEDE GAS COMPANY D/B/A MISSOURI GAS ENERGY  | Surrebuttal                             | Rate of Return / Capital Structure   | The Office of Public Counsel and Missouri Industrial Energy Consumers            |
| 11/13/2017 | MO    | WR-2017-0259                                | INDIAN HILLS UTILITY OPERATING COMPANY, INC.   | Surrebuttal                             | Rate of Return / Capital Structure   | Missouri Office of Public Counsel  |
| 11/17/2017 | IN    | 44967                                       | INDIANA MICHIGAN POWER COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure   | Indiana Michigan Industrial Group  |

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| 11/6/2017  | MS    | 2017-AD-112                            | MISSISSIPPI POWER COMPANY                             | Rebuttal / Cross-Answering | Regulatory Assets; Rate of Return / Capital Structure                            | Chevron Products Company, a division of Chevron U.S.A. Inc., Federal Executive Agencies, and The Chemours Company FC, LLC |
| 10/27/2017 | MO    | WR-2017-0259                           | INDIAN HILLS UTILITY OPERATING COMPANY, INC.          | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | Missouri Office of Public Counsel   |
| 10/27/2017 | WA    | UE-170485 / UG-170486                  | AVISTA CORPORATION                                    | Direct / Responsive        | Rate of Return / Capital Structure   | The Industrial Customers of Northwest Utilities   |
| 10/26/2017 | IL    | 17-0259                                | AQUA ILLINOIS, INC.                                   | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | Viscofan USA, Inc. and Citizens Utility Board   |
| 10/23/2017 | MS    | 2017-AD-112                            | MISSISSIPPI POWER COMPANY                             | Direct / Responsive        | Regulatory Assets; Rate of Return / Capital Structure                            | Chevron Products Company, a division of Chevron U.S.A. Inc., Federal Executive Agencies, and The Chemours Company FC, LLC |
| 10/20/2017 | NV    | 17-06003 / 17-06004                    | NEVADA POWER COMPANY                                  | Direct / Responsive        | Rate of Return / Capital Structure   | Federal Executive Agencies  |
| 10/17/2017 | MO    | GR-2017-0215 / GR-2017-0216            | LACLEDE GAS COMPANY D/B/A MISSOURI GAS ENERGY         | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | The Office of Public Counsel and Missouri Industrial Energy Consumers   |
| 10/13/2017 | MO    | WR-2017-0259                           | INDIAN HILLS UTILITY OPERATING COMPANY, INC.          | Direct / Responsive        | Rate of Return / Capital Structure   | Missouri Office of Public Counsel   |
| 10/6/2017  | CO    | 17AL-0363G                             | PUBLIC SERVICE COMPANY OF COLORADO                    | Direct / Responsive        | Rate of Return / Capital Structure   | Federal Executive Agencies  |
| 9/29/2017  | IA    | RPU-2017-0002                          | INTERSTATE POWER AND LIGHT COMPANY                    | Direct / Responsive        | Rate of Return / Capital Structure   | The Iowa Business Energy Coalition  |
| 9/25/2017  | MI    | U-18261                                | CONSUMERS ENERGY COMPANY                              | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation, Energy Conservation    | Association of Businesses Advocating Tariff Equity  |
| 9/14/2017  | MT    | D2016.9.68                             | NORTHWESTERN ENERGY                                   | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                         | Montana Large Customer Group  |
| 9/12/2017  | NV    | 17-06003 / 17-06004                    | NEVADA POWER COMPANY                                  | Direct / Responsive        | Rate of Return / Capital Structure   | Federal Executive Agencies and Smart Energy Alliance  |
| 9/11/2017  | MI    | U-18261                                | CONSUMERS ENERGY COMPANY                              | Direct / Responsive        | Energy Conservation  | Association of Businesses Advocating Tariff Equity  |
| 9/8/2017   | MO    | GR-2017-0215 / GR-2017-0216            | LACLEDE GAS COMPANY D/B/A MISSOURI GAS ENERGY         | Direct / Responsive        | Rate of Return / Capital Structure   | The Office of Public Counsel and Missouri Industrial Energy Consumers   |
| 9/8/2017   | IA    | RPU-2017-0001                          | INTERSTATE POWER AND LIGHT COMPANY                    | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | The Iowa Business Energy Coalition  |
| 9/7/2017   | MI    | U-18322                                | CONSUMERS ENERGY COMPANY                              | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation                         | Hemlock Semiconductor Operations LLC  |
| 8/30/2017  | IL    | 17-0259                                | AQUA ILLINOIS, INC.                                   | Direct / Responsive        | Rate of Return / Capital Structure   | Viscofan USA, Inc. and Citizens Utility Board   |
| 8/23/2017  | IL    | 17-0197                                | AMEREN ILLINOIS COMPANY                               | Rebuttal / Cross-Answering | Service Company Costs  | Illinois Industrial Energy Consumers and Citizens Utility Board   |
| 8/21/2017  | IL    | 17-0124                                | NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | Illinois Industrial Energy Consumers and Citizens Utility Board   |
| 8/10/2017  | MI    | U-18322                                | CONSUMERS ENERGY COMPANY                              | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation                         | Hemlock Semiconductor Operations LLC  |
| 8/9/2017   | WA    | UE-170033 and UG-170034 (Consolidated) | PUGET SOUND ENERGY                                    | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation, Alternative Regulation | The Industrial Customers of Northwest Utilities   |
| 8/1/2017   | IA    | RPU-2017-0001                          | INTERSTATE POWER AND LIGHT COMPANY                    | Direct / Responsive        | Rate of Return / Capital Structure   | The Iowa Business Energy Coalition  |

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| 7/21/2017  | MN    | E-015/GR-16-664                        | MINNESOTA POWER  | Surrebuttal                | Class Cost of Service / Rate Design / Revenue Allocation   | Large Power Intervenor  |
| 7/18/2017  | IL    | 16-0376                                | THE PEOPLES GAS LIGHT AND COKE COMPANY                             | Rebuttal / Cross-Answering | Rate Affordability   | City of Chicago   |
| 7/7/2017   | AK    | U-16-094 / U-17-008                    | MUNICIPALITY OF ANCHORAGE d/b/a MUNICIPAL LIGHT & POWER DEPARTMENT | Direct / Responsive        | Financial Metrics, Rate of Return / Capital Structure; Phase Ins / Future Revenue Increases                                  | Federal Executive Agencies                                      |
| 6/30/2017  | WA    | UE-170033 and UG-170034 (Consolidated) | PUGET SOUND ENERGY   | Direct / Responsive        | Rate of Return / Capital Structure   | The Industrial Customers of Northwest Utilities                 |
| 6/30/2017  | IL    | 17-0197                                | AMEREN ILLINOIS COMPANY  | Direct / Responsive        | Service Company Costs / Allocations  | Illinois Industrial Energy Consumers and Citizens Utility Board |
| 6/29/2017  | MN    | E-015/GR-16-664                        | MINNESOTA POWER  | Rebuttal / Cross-Answering | Decoupling; Class Cost of Service / Rate Design / Revenue Allocation   | Large Power Intervenor  |
| 6/28/2017  | IL    | 17-0124                                | NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY              | Direct / Responsive        | Rate of Return / Capital Structure   | Illinois Industrial Energy Consumers and Citizens Utility Board |
| 6/23/2017  | TX    | 46831                                  | EL PASO ELECTRIC COMPANY   | Direct / Responsive        | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers                               |
| 6/16/2017  | OR    | UE 319                                 | PORTLAND GENERAL ELECTRIC COMPANY                                  | Direct / Responsive        | Rate of Return / Capital Structure   | Industrial Customers of Northwest Utilities                     |
| 6/7/2017   | MI    | U-18250                                | CONSUMERS ENERGY COMPANY   | Rebuttal / Cross-Answering | Securitization   | Association of Businesses Advocating Tariff Equity              |
| 5/31/2017  | MN    | E015/GR-16-664                         | MINNESOTA POWER  | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation; Revenues; Fuel Adjustment Clause                                   | Large Power Intervenor  |
| 5/30/2017  | US    | ER17-1519-000                          | PECO ENERGY COMPANY  | Direct / Responsive        | Rate of Return / Capital Structure   | Philadelphia Area Industrial Energy Users Group                 |
| 5/26/2017  | MA    | D.P.U. 17-05                           | EVERSOURCE ENERGY UTILITIES, L.P.                                  | Surrebuttal                | Class Cost of Service / Rate Design / Revenue Allocation   | Federal Executive Agencies                                      |
| 5/17/2017  | WA    | UE-161204                              | PACIFIC POWER & LIGHT COMPANY                                      | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation; Asset Valuation  | Columbia Rural Electric Association, Inc.                       |
| 5/16/2017  | MI    | U-18250                                | CONSUMERS ENERGY COMPANY   | Direct / Responsive        | Purchased Power Agreement; Securitization, Class Cost of Service / Rate Design / Revenue Allocation                          | Association of Businesses Advocating Tariff Equity              |
| 4/28/2017  | MA    | D.P U 17-05                            | EVERSOURCE ENERGY  | Direct / Responsive        | Decoupling / Rate Stabilization, Class Cost of Service / Rate Design/ Revenue Allocation, Rate of Return / Capital Structure | Federal Executive Agencies                                      |
| 4/25/2017  | TX    | 46449                                  | SOUTHWESTERN ELECTRIC POWER COMPANY                                | Direct / Responsive        | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers                               |
| 4/21/2017  | WA    | UE-161204                              | PACIFIC POWER & LIGHT COMPANY                                      | Direct / Responsive        | Tariffs  | Columbia Rural Electric Association, Inc.                       |
| 4/7/2017   | MT    | D2016.9.68                             | NORTHWESTERN ENERGY  | Rebuttal / Cross-Answering | Cost Allocation  | Montana Large Customer Group                                    |
| 4/7/2017   | TX    | 10580                                  | ATMOS PIPELINE TEXAS   | Rebuttal / Cross-Answering | Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation                                 | Texas Industrial Energy Consumers                               |
| 3/22/2017  | TX    | 10580                                  | ATMOS PIPELINE TEXAS   | Direct / Responsive        | Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation                                 | Texas Industrial Energy Consumers                               |
| 3/21/2017  | IN    | 43955-DSM 4                            | DUKE ENERGY INDIANA, LLC   | Direct / Responsive        | Demand Side Management, Energy Efficiency Costs  | Duke Industrial Group   |

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| 3/1/2017   | OR    | UG 325                | AVISTA CORPORATION, DBA AVISTA UTILITIES  | Direct / Responsive                     | Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure, Restricted Stock Units            | Northwest Industrial Gas Users  |
| 2/28/2017  | TX    | 45414                 | SHARYLAND UTILITIES, L.P.   | Direct / Responsive                     | Rate of Return / Capital Structure  | Texas Industrial Energy Consumers   |
| 2/15/2017  | ID    | INT-G-16-02           | INTERMOUNTAIN GAS COMPANY   | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation  | Northwest Industrial Gas Users  |
| 2/14/2017  | MO    | EE-2017-0113          | GREAT PLAINS ENERGY INCORPORATED, KANSAS CITY POWER & LIGHT COMPANY & KCP&L GREATER MISSOURI OPERATIONS COMPANY | Rebuttal / Cross-Answering              | Affiliate Transactions  | Midwest Energy Consumers' Group   |
| 2/2/2017   | MT    | D2016.9.68            | NORTHWESTERN ENERGY   | Direct / Responsive                     | Rate of Return / Capital Structure  | Montana Large Customer Group  |
| 1/27/2017  | MO    | ER-2016-0285          | KANSAS CITY POWER & LIGHT COMPANY   | Surrebuttal                             | Rate of Return / Capital Structure  | Midwest Energy Consumers' Group   |
| 1/20/2017  | MO    | ER-2016-0179          | UNION ELECTRIC COMPANY D/B/A AMEREN MISSOURI  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure  | Midwest Energy Consumers' Group and Missouri Industrial Energy Consumers              |
| 1/13/2017  | FL    | 160186-EI / 160170-EI | GULF POWER COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure  | Federal Executive Agencies  |
| 1/6/2017   | IN    | 44826                 | CITY OF EAST CHICAGO  | Stipulations / Agreements / Settlements | Stipulations / Agreements / Settlements   | City of East Chicago Industrial Group   |
| 12/30/2016 | MO    | ER-2016-0285          | KANSAS CITY POWER & LIGHT COMPANY   | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure  | Midwest Energy Consumers' Group   |
| 12/21/2016 | AZ    | E-01345A-16-0036      | ARIZONA PUBLIC SERVICE COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure  | Federal Executive Agencies  |
| 12/16/2016 | KS    | 16-KCPE-593-ACQ       | GREAT PLAINS ENERGY, KANSAS CITY POWER & LIGHT & WESTAR ENERGY  | Direct / Responsive                     | Utility Acquisitions / Mergers  | Kansas Industrial Consumers Group, Inc.   |
| 12/16/2016 | ID    | INT-G-16-02           | INTERMOUNTAIN GAS COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure, Other Revenues, Affiliated Transactions / Costs; Incentive Compensation, Income Taxes | Northwest Industrial Gas Users  |
| 12/14/2016 | DC    | 1139                  | POTOMAC ELECTRIC POWER COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure, Deferred Income Taxes   | District of Columbia Water and Sewer Authority  |
| 12/9/2016  | MO    | ER-2016-0179          | UNION ELECTRIC COMPANY D/B/A AMEREN MISSOURI  | Direct / Responsive                     | Rate of Return / Capital Structure  | Midwest Energy Consumers' Group and Missouri Industrial Energy Consumers              |
| 12/9/2016  | DE    | 16-0650               | DELMARVA POWER & LIGHT COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure  | State of Delaware Division of the Public Advocate                                     |
| 12/1/2016  | US    | EL17-13-000           | AMERICAN ELECTRIC POWER COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure  | AEP Intervenor Group  |
| 11/30/2016 | MO    | ER-2016-0285          | KANSAS CITY POWER & LIGHT COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure  | Midwest Energy Consumers' Group   |
| 11/30/2016 | US    | ER17-211-000          | MID-ATLANTIC INTERSTATE TRANSMISSION, LLC   | Direct / Responsive                     | Rate of Return / Capital Structure  | Industrial Customer Groups  |
| 11/23/2016 | DE    | 16-0649               | DELMARVA POWER & LIGHT  | Direct / Responsive                     | Rate of Return / Capital Structure  | State of Delaware Division of the Public Advocate and the Delaware Energy Users Group |
| 11/21/2016 | IN    | 44841                 | INDIANA MICHIGAN POWER COMPANY  | Direct / Responsive                     | Demand Side Management Costs  | Indiana Michigan Industrial Group   |
| 11/15/2016 | NY    | 16-G-0369             | CORNING NATURAL GAS CORPORATION   | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation  | Multiple Intervenor   |

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| 10/31/2016 | IN    | 44403-TDSIC-5                          | NORTHERN INDIANA PUBLIC SERVICE COMPANY       | Direct / Responsive        | Transmission / Distribution Improvement Cost   | The NIPSCO Industrial Group  |
| 10/28/2016 | IL    | 16-0287                                | AMEREN ILLINOIS COMPANY                       | Rebuttal / Cross-Answering | General Service Agreement / Affiliated Transaction   | Illinois Industrial Energy Consumers and Citizens Utility Board                            |
| 10/28/2016 | NY    | 16-G-0369                              | CORNING NATURAL GAS CORPORATION               | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation   | Multiple Intervenors   |
| 9/16/2016  | IA    | RPU-2016-0005                          | INTERSTATE POWER AND LIGHT COMPANY            | Direct / Responsive        | Rate of Return / Capital Structure   | The Iowa Business Energy Coalition ("IBEC")  |
| 9/2/2016   | MO    | ER-2016-0156                           | KCP&L GREATER MISSOURI OPERATIONS COMPANY     | Surrebuttal                | Rate of Return / Capital Structure   | The Office of Public Counsel   |
| 8/25/2016  | AZ    | E-01933A-15-0322                       | TUCSON ELECTRIC POWER COMPANY                 | Surrebuttal                | Rate of Return / Capital Structure   | United States Department of Defense and all other Federal Executive Agencies               |
| 8/24/2016  | MI    | U-17990                                | CONSUMERS ENERGY COMPANY                      | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation, Surcharges, Trackers; Riders   | Hemlock Semiconductor Operations LLC (f/k/a Hemlock Semiconductor Corporation)             |
| 8/24/2016  | DE    | 15-1734                                | CHESAPEAKE UTILITIES CORPORATION              | Direct / Responsive        | Rate of Return / Capital Structure   | State of Delaware Division of the Public Advocate  |
| 8/24/2016  | IL    | 16-0262                                | AMEREN ILLINOIS COMPANY D/B/A AMEREN ILLINOIS | Rebuttal / Cross-Answering | Service Company Charges  | Illinois Industrial Energy Consumers and Citizens Utility Board                            |
| 8/17/2016  | WA    | UE-160228 and UG-160229 (Consolidated) | AVISTA CORPORATION                            | Direct / Responsive        | Rate of Return / Capital Structure   | The Northwest Industrial Gas Users   |
| 8/16/2016  | TX    | 45524                                  | SOUTHWESTERN PUBLIC SERVICE COMPANY           | Direct / Responsive        | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers  |
| 8/11/2016  | OR    | UG-305                                 | CASCADE NATURAL GAS CORPORATION               | Direct / Responsive        | Rate Base; ADIT / Deferred Taxes; Class Cost of Service / Rate Design / Revenue Allocation                                       | Northwest Industrial Gas Users   |
| 8/5/2016   | IL    | 16-0287                                | AMEREN ILLINOIS COMPANY                       | Direct / Responsive        | General Service Agreement, Class Cost of Service / Rate Design / Revenue Allocation  | Illinois Industrial Energy Consumers and Citizens Utility Board                            |
| 7/29/2016  | MI    | U-18014                                | DTE ELECTRIC COMPANY                          | Rebuttal / Cross-Answering | Rate of Return / Capital Structure, Revenue Requirement  | Association of Businesses Advocating Tariff Equity   |
| 7/29/2016  | IL    | 16-0262                                | AMEREN ILLINOIS COMPANY D/B/A AMEREN ILLINOIS | Direct / Responsive        | Service Company Charges  | Illinois Industrial Energy Consumers and Citizens Utility Board                            |
| 7/22/2016  | MI    | U-17990                                | CONSUMERS ENERGY COMPANY                      | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation; Surcharges; Trackers; Riders, Demand Response                          | Hemlock Semiconductor Operations LLC (f/k/a Hemlock Semiconductor Corporation)             |
| 7/15/2016  | MO    | ER-2016-0156                           | KCP&L GREATER MISSOURI OPERATIONS COMPANY     | Direct / Responsive        | Revenue Requirement, Rate of Return / Capital Structure  | The Office of Public Counsel   |
| 7/12/2016  | IL    | 16-0093                                | ILLINOIS-AMERICAN WATER COMPANY               | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation; Water Consumption; Rate of Return / Capital Structure                  | Illinois Industrial Water Consumers, Federal Executive Agencies and Citizens Utility Board |
| 7/7/2016   | FL    | 160021-EI                              | FLORIDA POWER & LIGHT COMPANY                 | Direct / Responsive        | Rate of Return / Capital Structure   | Federal Executive Agencies   |
| 7/5/2016   | MI    | U-18014                                | DTE ELECTRIC COMPANY                          | Direct / Responsive        | Rate of Return / Capital Structure   | Association of Businesses Advocating Tariff Equity   |
| 6/21/2016  | IA    | RPU-2016-0001                          | MIDAMERICAN ENERGY COMPANY                    | Direct / Responsive        | Rate of Return / Capital Structure, AFUDC / CWIP   | The Iowa Business Energy Coalition   |
| 6/17/2016  | NY    | 16-G-0061                              | CONSOLIDATED EDISON COMPANY OF NEW YORK, INC. | Rebuttal / Cross-Answering | Embedded Cost of Service Study, Revenue Requirement, Distribution Main Costs, Cost Causation; Rate of Return / Capital Structure | City of New York   |



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| 6/3/2016   | AZ    | E-01933A-15-0322  | TUCSON ELECTRIC POWER COMPANY  | Direct / Responsive                     | Required Operating Income; Rate of Return / Capital Structure, Rate Base, Revenue Requirement  | United States Department of Defense and all other Federal Executive Agencies               |
| 5/27/2016  | NY    | 16-G-0061   | CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.                                    | Direct / Responsive                     | Reliability Surcharge Mechanism; Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement, Ratemaking                         | The City of New York   |
| 5/19/2016  | IL    | 16-0093   | ILLINOIS-AMERICAN WATER COMPANY  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation, Decoupling / Rate Stabilization, Revenue Requirement; Rate of Return / Capital Structure | Illinois Industrial Water Consumers, Federal Executive Agencies and Citizens Utility Board |
| 5/13/2016  | NM    | 15-00296-UT   | SOUTHWESTERN PUBLIC SERVICE COMPANY  | Stipulations / Agreements / Settlements | Unanimous Comprehensive Stipulation, Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement                                 | Federal Executive Agencies and Louisiana Energy Services, LLC d/b/a URENCO USA             |
| 5/6/2016   | VA    | PUE-2015-00097  | VIRGINIA-AMERICAN WATER COMPANY  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation, Decoupling / Rate Stabilization, Rate of Return / Capital Structure, Revenue Requirement | The Hopewell Committee for Fair Water Rates  |
| 4/11/2016  | OK    | PUD 201500273   | OKLAHOMA GAS AND ELECTRIC COMPANY  | Rebuttal / Cross-Answering              | Incentive Compensation, Ratemaking, Class Cost of Service / Rate Design / Revenue Allocation; O&M Expenses   | Federal Executive Agencies   |
| 3/31/2016  | OK    | PUD 201500273   | OKLAHOMA GAS AND ELECTRIC COMPANY  | Direct / Responsive                     | Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation, Rate Structure  | Federal Executive Agencies   |
| 3/24/2016  | IN    | 43114 IGCC-15   | DUKE ENERGY INDIANA, INC.  | Rebuttal / Cross-Answering              | Settlement Agreement; Revenue Requirement, Rate Base   | Duke Industrial Group  |
| 3/11/2016  | IN    | 44685   | CWA AUTHORITY, INC.  | Stipulations / Agreements / Settlements | Stipulation and Settlement Agreement; Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement                                | CWA Authority Industrial Group   |
| 3/7/2016   | SD    | NG15-005  | MONTANA-DAKOTA UTILITIES COMPANY   | Direct / Responsive                     | Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure                                  | Federal Executive Agencies   |
| 3/4/2016   | MO    | WR-2015-0301 and SR-2015-0302                               | MISSOURI-AMERICAN WATER COMPANY  | Surrebuttal                             | Revenue Requirement, Rate of Return / Capital Structure; Decoupling / Rate Stabilization; Class Cost of Service / Rate Design / Revenue Allocation | The Office of Public Counsel   |
| 2/10/2016  | US    | ER14-1242-006; ER14-2860-0003, ER14-2862-003 (Consolidated) | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC / WISCONSIN ELECTRIC POWER COMPANY | Rebuttal / Cross-Answering              | Revenue Requirement; System Support Resource Agreements, O&M Expenses, Capital Expenditures; Carrying Cost   | Michigan Aligned Parties   |
| 1/29/2016  | NM    | 15-00261-UT   | PUBLIC SERVICE COMPANY OF NEW MEXICO   | Direct / Responsive                     | Revenue Requirement; Rate of Return / Capital Structure; Rate Base   | New Mexico Industrial Energy Consumers   |
| 1/27/2016  | US    | EL15-45-000   | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC.                                   | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure, Rate of Return / Capital Structure   | Industrial Consumer Groups   |
| 1/22/2016  | IN    | 44688   | NORTHERN INDIANA PUBLIC SERVICE COMPANY  | Direct / Responsive                     | Revenue Requirement; Net Operating Income; Depreciation Expense / Rates / Study, Rate of Return / Capital Structure; Ratemaking; Rate Base         | NIPSCO Industrial Group  |

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| 1/15/2016  | IN    | 43114 IGCC-15   | DUKE ENERGY INDIANA, INC.   | Stipulations / Agreements / Settlements | Settlement Agreement, Integrated Gasification Combined Cycle, O&M Costs  | Duke Industrial Group   |
| 1/6/2016   | US    | ER14-1242-0006/ER14-2860-003/ER14-2862-003 (Consolidated) | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC. / WISCONSIN ELECTRIC POWER COMPANY | Direct / Responsive                     | System Support Resource Agreements; Projected Costs, Capital Expenditures, Rate of Return / Capital Structure; Revenue Requirement; O&M Expenses, Going-Forward Costs          | Michigan Aligned Parties  |
| 12/23/2015 | MO    | WR-2015-0301 and SR-2015-0302                             | MISSOURI-AMERICAN WATER COMPANY   | Direct / Responsive                     | Revenue Requirement, Decoupling / Rate Stabilization, Rate of Return / Capital Structure, Environmental Cost Adjustment Mechanism, Ratemaking                                  | The Office of Public Counsel  |
| 12/11/2015 | TX    | 44941   | EL PASO ELECTRIC COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement  | Texas Industrial Energy Consumers   |
| 12/7/2015  | TX    | 45188   | ONCOR ELECTRIC DELIVERY   | Direct / Responsive                     | Financial Integrity Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement, Rate of Return / Capital Structure  | Texas Industrial Energy Consumers   |
| 11/24/2015 | MS    | 2015-UN-0080  | MISSISSIPPI POWER COMPANY   | Stipulations / Agreements / Settlements | Stipulation, Combined Cycle Gas Turbine; Revenue Requirement, AFUDC / CWIP; O&M Expenses, Commercial Operation Date; ADIT / Deferred Taxes, Rate of Return / Capital Structure | Greenleaf CO2 Solutions, LLC, Chevron Products Company, a division of Chevron U.S.A. Inc., and Federal Executive Agencies |
| 11/24/2015 | AR    | 15-015-U  | ENTERGY ARKANSAS, INC.  | Surrebuttal                             | Rider FRP, Revenue Increase, Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation; Base Rates; Rate of Return / Capital Structure                     | Federal Executive Agencies  |
| 11/20/2015 | MT    | D2015.6.51  | MONTANA-DAKOTA UTILITIES CO.  | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement, Ratemaking  | Montana Large Customer Group  |
| 11/12/2015 | IN    | 44644   | CITIZENS WATER  | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation   | Citizens Water Industrial Group   |
| 11/6/2015  | AB    | 1611000 / 3524  | ALTALINK MANAGEMENT LTD.  | Direct / Responsive                     | Revenue Requirement; General Tariff Application; Funds From Operations   | Alberta Direct Connect Consumers Association  |
| 10/16/2015 | OR    | UG 288  | AVISTA CORPORATION, dba AVISTA UTILITIES  | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement  | Northwest Industrial Gas Users and The Citizens' Utility Board of Oregon  |
| 10/15/2015 | IN    | 44644   | CITIZENS WATER  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement  | Citizens Water Industrial Group   |
| 10/9/2015  | MS    | 2015-UN-0080  | MISSISSIPPI POWER COMPANY   | Direct / Responsive                     | Rate Increase; Ratemaking, AFUDC / CWIP; Revenue Requirement; Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure; AFUDC / CWIP       | Greenleaf CO2 Solutions, LLC, Chevron Products Company, a division of Chevron U.S.A. Inc., and Federal Executive Agencies |
| 9/29/2015  | AR    | 15-015-U  | ENTERGY ARKANSAS, INC   | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation; Formula Rate Plan; Revenue Requirement; Rate Base; Rate of Return / Capital Structure                                | Federal Executive Agencies  |
| 9/25/2015  | AB    | 161100/3524   | ALTALINK MANAGEMENT LTD.  | Direct / Responsive                     | Revenue Requirement; General Tariff Application; Ratemaking, Rate of Return / Capital Structure, AFUDC / CWIP, Depreciation Expense / Rates / Study                            | Alberta Direct Connect Consumers Association  |

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| 9/16/2015  | WY    | 20000-469-ER-15<br>(14076)              | ROCKY MOUNTAIN POWER                                       | Rebuttal / Cross-<br>Answering | Rate of Return / Capital Structure; Pollution<br>Control Revenue Bond, London Interbank<br>Offered Rate   | Wyoming Industrial Energy Consumers  |
| 9/4/2015   | IN    | 44634                                   | NORTHERN INDIANA PUBLIC SERVICE<br>COMPANY                 | Direct / Responsive            | Energy Efficiency, Lost Revenue, Class Cost of<br>Service / Rate Design / Revenue Allocation;<br>Revenue Requirement; Base Rates; Demand<br>Side Management Adjustment, Rate of Return<br>/ Capital Structure | NIPSCO Industrial Group  |
| 9/3/2015   | IL    | 15-0305                                 | AMEREN ILLINOIS COMPANY                                    | Rebuttal / Cross-<br>Answering | Income Taxes, Working Capital; ADIT /<br>Deferred Taxes; Carrying Cost, Revenue<br>Requirement  | Citizens Utility Board and Illinois<br>Industrial Energy Consumers   |
| 9/2/2015   | US    | EL15-45-000                             | MIDCONTINENT INDEPENDENT<br>SYSTEM OPERATOR, INC           | Direct / Responsive            | Rate of Return / Capital Structure; Revenue<br>Requirement, AFUDC / CWIP, Rate of Return /<br>Capital Structure   | Industrial Consumer Groups   |
| 8/28/2015  | AB    | 1611090/3585                            | ALTALINK MANAGEMENT LTD.                                   | Direct / Responsive            | AAO / Deferred Costs, Rate of Return / Capital<br>Structure, Revenue Requirement; Class Cost<br>of Service / Rate Design / Revenue Allocation   | Alberta Direct Connect Consumers<br>Association  |
| 8/12/2015  | IL    | 15-0287                                 | COMMONWEALTH EDISON COMPANY                                | Rebuttal / Cross-<br>Answering | Rate Base; Materials and Supplies Inventory<br>Balance; Reconciliation Balance, ADIT /<br>Deferred Taxes  | Citizens Utility Board and Illinois<br>Industrial Energy Consumers   |
| 7/31/2015  | OR    | UG-287                                  | CASCADE NATURAL GAS<br>CORPORATION                         | Direct / Responsive            | Class Cost of Service / Rate Design / Revenue<br>Allocation, Revenue Requirement; Long Run<br>Incremental Cost; Cost Recovery Mechanism   | Northwest Industrial Gas Users   |
| 7/28/2015  | WY    | 20000-469-ER-15<br>(14076)              | ROCKY MOUNTAIN POWER                                       | Direct / Responsive            | Rate of Return / Capital Structure  | Wyoming Industrial Energy Consumers  |
| 7/27/2015  | US    | EL-14-12-002                            | MIDCONTINENT INDEPENDENT<br>SYSTEM OPERATOR, INC.          | Direct / Responsive            | Rate of Return / Capital Structure, Rate of<br>Return / Capital Structure   | ABATE, CMTC, IIEC, INDIEC, MLIG,<br>WIEG (Joint Complainants)  |
| 7/27/2015  | WA    | UE-150204 / UG-150205<br>(Consolidated) | AVISTA CORPORATION, DBA AVISTA<br>UTILITIES                | Direct / Responsive            | Revenue Requirement, Attrition, Class Cost of<br>Service / Rate Design / Revenue Allocation,<br>Rate Base, Capital Expenditures   | Northwest Industrial Gas Users   |
| 7/27/2015  | IN    | 44576 / 44602                           | INDIANAPOLIS POWER & LIGHT<br>COMPANY                      | Direct / Responsive            | Rate of Return / Capital Structure, Revenue<br>Requirement  | IPL Industrial Group   |
| 7/22/2015  | KS    | 15-WSEE-115-RTS                         | WESTAR ENERGY, INC. AND KANSAS<br>GAS AND ELECTRIC COMPANY | Rebuttal / Cross-<br>Answering | Class Cost of Service / Rate Design / Revenue<br>Allocation; Revenue Requirement, Rate of<br>Return / Capital Structure   | Kansas Industrial Consumers Group,<br>Inc.; Occidental Chemical Corporation,<br>CCPS Transportation, LLC, Spirit<br>AeroSystems, Inc., Coffeyville<br>Resources Refining & Marketing, LLC,<br>The Goodyear Tire & Rubber Company;<br>Unified School District #259 and Kansas<br>Association of School Boards |
| 7/17/2015  | US    | EL-14-12-002                            | MIDCONTINENT INDEPENDENT<br>SYSTEM OPERATOR, INC , ET AL.  | Rebuttal / Cross-<br>Answering | Rate of Return / Capital Structure  | ABATE, CMTC, IIEC, INDIEC, MLIG,<br>WIEG (Joint Complainants)  |
| 7/13/2015  | IL    | 15-0305                                 | AMEREN ILLINOIS COMPANY                                    | Direct / Responsive            | Revenue Requirement; Reconciliation Balance;<br>Working Capital; Weighted Average Cost of<br>Capital, ADIT / Deferred Taxes   | Citizens Utility Board and Illinois<br>Industrial Energy Consumers   |

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| 7/9/2015   | KS    | 15-WSEE-115-RTS           | WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation   | Kansas Industrial Consumers Group, Inc.; Occidental Chemical Corporation, CCPS Transportation, LLC, Sprint AeroSystems, Inc.; Coffeyville Resources Refining & Marketing, LLC, The Goodyear Tire & Rubber Company, Unified School District #259 and Kansas Association of School Boards |
| 6/30/2015  | IL    | 15-0287                   | COMMONWEALTH EDISON COMPANY                             | Direct / Responsive                     | Revenue Requirement; Reconciliation Balance; Weighted Average Cost of Capital, ADIT / Deferred Taxes  | Citizens Utility Board and Illinois Industrial Energy Consumers   |
| 6/24/2015  | CO    | 15AL-0135G                | PUBLIC SERVICE COMPANY OF COLORADO                      | Answer                                  | General Rate Schedule Adjustment, Rate of Return / Capital Structure, Revenue Requirement; Class Cost of Service / Rate Design / Revenue Allocation   | Federal Executive Agencies  |
| 6/15/2015  | OR    | UE 294                    | PORTLAND GENERAL ELECTRIC COMPANY                       | Direct / Responsive                     | Rate of Return / Capital Structure  | Industrial Customers of Northwest Utilities   |
| 6/9/2015   | IL    | 15-0142                   | AMEREN ILLINOIS COMPANY d/b/a AMEREN ILLINOIS           | Direct / Responsive                     | Revenue Requirement, Rate of Return / Capital Structure   | Illinois Industrial Energy Consumers and Citizens Utility Board   |
| 6/5/2015   | MO    | ER-2014-0370              | KANSAS CITY POWER & LIGHT COMPANY                       | Surrebuttal                             | Revenue Requirement; Rate of Return / Capital Structure; Fuel Adjustment Clause   | Missouri Industrial Energy Consumers and Midwest Energy Consumers' Group  |
| 5/18/2015  | MI    | U-17735                   | CONSUMERS ENERGY COMPANY                                | Rebuttal / Cross-Answering              | Decoupling / Rate Stabilization; Energy Production, Conservation-Related Equipment  | Hemlock Semiconductor Corporation   |
| 5/15/2015  | TX    | 43695                     | SOUTHWESTERN PUBLIC SERVICE COMPANY                     | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement   | Texas Industrial Energy Consumers   |
| 5/11/2015  | MO    | 2015 Rate Change Proposal | METROPOLITAN ST. LOUIS SEWER DISTRICT                   | Rebuttal / Cross-Answering              | Rate Increase; Wastewater Service Charges, O&M Expenses, Class Cost of Service / Rate Design / Revenue Allocation, Stormwater Service   | Missouri Industrial Energy Consumers  |
| 5/7/2015   | MO    | ER-2014-0370              | KANSAS CITY POWER & LIGHT COMPANY                       | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure, Cost Recovery, Revenue Requirement  | Missouri Industrial Energy Consumers and Midwest Energy Consumers' Group  |
| 5/1/2015   | VA    | PUE-2014-00035            | MASSANUTTEN PUBLIC SERVICE CORPORATION                  | Direct / Responsive                     | Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement, Rate of Return / Capital Structure   | Massanutten Resort Customers  |
| 4/24/2015  | MI    | U-17735                   | CONSUMERS ENERGY COMPANY                                | Direct / Responsive                     | Production Capacity Costs, Transmission Capacity Costs, Class Cost of Service / Rate Design / Revenue Allocation, Decoupling / Rate Stabilization; Investment Recovery Mechanism; Revenue Requirement | Hemlock Semiconductor Corporation   |
| 4/8/2015   | IL    | 15-0017                   | AQUA ILLINOIS, INC. AND ILLINOIS-AMERICAN WATER COMPANY | Opening and Closing Statements/Comments | Amendments; Base Rates Revenues, Class Cost of Service / Rate Design / Revenue Allocation, Rate of Return / Capital Structure, Revenue Requirement  | Illinois Industrial Water Consumers   |
| 4/2/2015   | MO    | ER-2014-0370              | KANSAS CITY POWER & LIGHT COMPANY                       | Direct / Responsive                     | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers and Midwest Energy Consumers' Group  |

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| 3/20/2015  | DC    | 1119                                      | POTOMAC ELECTRIC POWER COMPANY AND EXELON CORPORATION  | Direct / Responsive        | Application; Stipulation of Settlement; Rate Base, Merger   | District of Columbia Water and Sewer Authority   |
| 3/11/2015  | US    | EL15-45-000                               | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC.   | Direct / Responsive        | Rate of Return / Capital Structure, Revenue Requirement   | ABATE, CMTC, IIEC, INDIEC, MLIG, WIEG (Joint Complainants)   |
| 2/23/2015  | US    | EL14-12-002                               | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC.   | Direct / Responsive        | Rate of Return / Capital Structure, Ratemaking  | ABATE, CMTC, IIEC, INDIEC, MLIG, WIEG (Joint Complainants)   |
| 2/12/2015  | MI    | U-17688                                   | CONSUMERS ENERGY COMPANY   | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation, Cost Allocation   | Hemlock Semiconductor Corporation  |
| 2/6/2015   | MO    | ER-2014-0258                              | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI   | Surrebuttal                | Revenue Requirement; Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers   |
| 1/23/2015  | MI    | U-17688                                   | CONSUMERS ENERGY COMPANY   | Direct / Responsive        | Transmission Costs, Demand and Energy Rates, Production Costs, Distribution Costs, Class Cost of Service / Rate Design / Revenue Allocation | Hemlock Semiconductor Corporation  |
| 1/21/2015  | NS    | M06540/W-HRWC-R-14                        | HALIFAX REGIONAL WATER COMMISSION  | Direct / Responsive        | Wastewater Rates; Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement; Rate Structure                             | The Oland Brewery (Labatt Breweries of Canada)   |
| 1/16/2015  | MO    | ER-2014-0258                              | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI   | Rebuttal / Cross-Answering | Rate of Return / Capital Structure; Revenue Requirement   | Missouri Industrial Energy Consumers   |
| 1/15/2015  | IL    | 14-0496                                   | WISCONSIN ENERGY, INTEGRYS ENERGY, PEOPLES ENERGY, NORTH SHORE GAS, ATC MANAGEMENT and AMERICAN TRANSMISSION | Rebuttal / Cross-Answering | Cost Recovery, Base Rates, Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement                                    | City of Chicago and the Citizens Utility Board   |
| 12/19/2014 | WA    | UE-121697/UG-121705 & UE-130137/UG-130138 | PUGET SOUND ENERGY, INC.   | Rebuttal / Cross-Answering | Rate of Return / Capital Structure, Revenue Requirement   | The Industrial Customers of Northwest Utilities  |
| 12/17/2014 | WA    | UE-141335                                 | PUGET SOUND ENERGY, INC.   | Rebuttal / Cross-Answering | Distribution Line; Economic Study, Revenue Requirement  | King County, Washington, BNSF Railway, Frontier Communications Northwest, Inc., Verizon Wireless, and New Cingular Wireless PCS, LLC |
| 12/15/2014 | DE    | 13-383                                    | CHESAPEAKE UTILITIES CORPORATION   | Direct / Responsive        | Transportation Rate, Upstream Capacity; Distribution System   | Dover Air Force Base   |
| 12/15/2014 | IN    | 43114 IGCC-12 & 43114 IGCC-13             | DUKE ENERGY INDIANA, INC.  | Direct / Responsive        | Settlement Agreement; Integrated Gasification Combined Cycle; O&M Expenses  | Duke Industrial Group  |
| 12/5/2014  | MO    | ER-2014-0258                              | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI   | Direct / Responsive        | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers   |
| 12/3/2014  | WA    | UE-121697/UG-121705 & UE-130137/UG-130138 | PUGET SOUND ENERGY, INC.   | Direct / Responsive        | Rate of Return / Capital Structure, Decoupling / Rate Stabilization   | The Industrial Customers of Northwest Utilities  |
| 11/26/2014 | IL    | 14-0496                                   | WISCONSIN ENERGY, INTEGRYS ENERGY, PEOPLES ENERGY, NORTH SHORE GAS, ATC MANAGEMENT and AMERICAN TRANSMISSION | Direct / Responsive        | Cost Recovery, Class Cost of Service / Rate Design / Revenue Allocation, Base Rates   | City of Chicago and the Citizens Utility Board   |

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| 11/19/2014 | WA    | UE-141335                             | PUGET SOUND ENERGY, INC.                                       | Direct / Responsive        | Rate Base, Distribution Line; Class Cost of Service / Rate Design / Revenue Allocation, Rate of Return / Capital Structure | King County, Washington, BNSF Railway, Frontier Communications Northwest, Inc., Verizon Wireless, and New Cingular Wireless PCS, LLC |
| 11/14/2014 | IN    | 44526                                 | DUKE ENERGY INDIANA, INC.                                      | Direct / Responsive        | Rate of Return / Capital Structure   | Duke Industrial Group  |
| 11/7/2014  | CO    | 14AL-0660E / 14A-0680E                | PUBLIC SERVICE COMPANY OF COLORADO                             | Answer                     | Rate of Return / Capital Structure   | Federal Executive Agencies and Colorado Energy Consumers   |
| 11/3/2014  | DC    | 1119                                  | POTOMAC ELECTRIC POWER COMPANY                                 | Direct / Responsive        | Acquisition, Merger  | District of Columbia Water and Sewer Authority   |
| 10/10/2014 | WA    | UE-140762 et al                       | PACIFIC POWER & LIGHT COMPANY                                  | Direct / Responsive        | Rate of Return / Capital Structure   | Boise White Paper, L.L.C   |
| 9/19/2014  | WI    | 20000-446-ER-14<br>(Record No. 13816) | ROCKY MOUNTAIN POWER   | Surrebuttal                | Rate of Return / Capital Structure   | Wyoming Industrial Energy Consumers  |
| 9/3/2014   | IL    | 14-0224 / 14-0225<br>(Consolidated)   | NORTH SHORE GAS COMPANY/THE PEOPLES GAS LIGHT AND COKE COMPANY | Rebuttal / Cross-Answering | Rate of Return / Capital Structure; Revenue Requirement  | City of Chicago, Citizens Utility Board, Illinois Industrial Energy Consumers  |
| 8/28/2014  | IL    | 14-0317                               | AMEREN ILLINOIS COMPANY d/b/a AMEREN ILLINOIS                  | Rebuttal / Cross-Answering | Revenue Requirement, Reconciliation Balance  | Citizens Utility Board and Illinois Industrial Energy Consumers  |
| 8/22/2014  | NV    | 14-05004 / 14-05005                   | NEVADA POWER COMPANY   | Direct / Responsive        | Revenue Requirement  | Federal Executive Agencies   |
| 8/13/2014  | IL    | 14-0312                               | COMMONWEALTH EDISON COMPANY                                    | Rebuttal / Cross-Answering | Working Capital; Incentive Compensation; Reconciliation Balance Interest   | City of Chicago, Citizens Utility Board and Illinois Industrial Energy Consumers   |
| 8/13/2014  | OR    | UE 283                                | PORTLAND GENERAL ELECTRIC COMPANY                              | Rebuttal / Cross-Answering | Rate of Return / Capital Structure   | Industrial Customers of Northwest Utilities  |
| 8/5/2014   | NV    | 14-05004 / 14-05005                   | NEVADA POWER COMPANY   | Direct / Responsive        | Rate of Return / Capital Structure   | Federal Executive Agencies   |
| 7/25/2014  | WI    | 20000-446-ER-14<br>(Record No. 13816) | ROCKY MOUNTAIN POWER   | Direct / Responsive        | Rate of Return / Capital Structure   | Wyoming Industrial Energy Consumers  |
| 7/22/2014  | WA    | UE-140188 / UG-140189                 | AVISTA CORPORATION, DBA AVISTA UTILITIES                       | Direct / Responsive        | Revenue Requirement; Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure          | The Northwest Industrial Gas Users   |
| 7/22/2014  | WA    | UE-140188 / UG-140189                 | AVISTA CORPORATION, DBA AVISTA UTILITIES                       | Direct / Responsive        | Rate of Return / Capital Structure, Revenue Requirement  | The Industrial Customers of Northwest Utilities and The Northwest Industrial Gas Users   |
| 7/7/2014   | IL    | 14-0317                               | AMEREN ILLINOIS COMPANY d/b/a AMEREN ILLINOIS                  | Direct / Responsive        | Revenue Requirement, Reconciliation Balance  | Citizens Utility Board & Illinois Industrial Energy Consumers  |
| 7/3/2014   | MO    | EC-2014-0223                          | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI                   | Surrebuttal                | Rate of Return / Capital Structure   | Noranda Aluminum, Inc  |
| 7/2/2014   | IL    | 14-0224 / 14-0225<br>(Consolidated)   | NORTH SHORE GAS COMPANY/THE PEOPLES GAS LIGHT AND COKE COMPANY | Direct / Responsive        | Rate of Return / Capital Structure, Revenue Requirement  | City of Chicago; Citizens Utility Board; Illinois Industrial Energy Consumers  |
| 7/1/2014   | IL    | 14-0312                               | COMMONWEALTH EDISON COMPANY                                    | Direct / Responsive        | Revenue Requirement; Reconciliation Balance; Working Capital, Incentive Compensation, Weighted Average Cost of Capital     | City of Chicago, Citizens Utility Board and Illinois Industrial Energy Consumers   |
| 7/1/2014   | WI    | 9300-SI-115                           | CITY OF DE PERE / GREEN BAY METROPOLITAN SEWERAGE DISTRICT     | Surrebuttal                | Labor Allocator; Labor & Power Costs; Standby Rates  | Fox River Fiber Company, LLC   |
| 6/11/2014  | OR    | UE 283                                | PORTLAND GENERAL ELECTRIC COMPANY                              | Direct / Responsive        | Rate of Return / Capital Structure   | The Industrial Customers of Northwest Utilities  |

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| 6/9/2014   | WI    | 9300-SI-115             | CITY OF DE PERE / GREEN BAY METROPOLITAN SEWERAGE DISTRICT | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation; Labor Allocator  | Fox River Fiber Company, LLC   |
| 6/4/2014   | IL    | 14-0066                 | MIDAMERICAN ENERGY COMPANY                                 | Rebuttal / Cross-Answering | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation   | United States Department of Defense and all other Federal Executive Agencies     |
| 5/28/2014  | IN    | 44450                   | INDIANA-AMERICAN WATER COMPANY, INC.                       | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation   | Indiana-American Water Company, Inc. Industrial Group                            |
| 5/22/2014  | UT    | 13-035-184              | ROCKY MOUNTAIN POWER                                       | Surrebuttal                | Rate of Return / Capital Structure   | The Federal Executive Agencies   |
| 5/12/2014  | IN    | 44450                   | INDIANA-AMERICAN WATER COMPANY, INC.                       | Direct / Responsive        | Phase-In Rates; Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement, Rate Base, Rate of Return / Capital Structure, AFUDC / CWIP | Indiana-American Water Company, Inc. Industrial Group                            |
| 5/8/2014   | WI    | 5350-ER-108             | SHAWANO MUNICIPAL UTILITIES                                | Sur-Surrebuttal            | Class Cost of Service / Rate Design / Revenue Allocation   | Aarrowcast, Inc.   |
| 5/5/2014   | WY    | 20003-132-ER-13         | CHEYENNE LIGHT, FUEL AND POWER COMPANY                     | Direct / Responsive        | Rate of Return / Capital Structure; Ratemaking, Revenue Requirement  | Dyno Nobel, Inc. and Frontier Refining LLC                                       |
| 5/2/2014   | IN    | 44450                   | INDIANA-AMERICAN WATER COMPANY, INC.                       | Direct / Responsive        | Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation   | Indiana-American Water Company, Inc. Industrial Group                            |
| 5/2/2014   | OR    | UM 1635 Phase II        | NORTHWEST NATURAL GAS COMPANY                              | Direct / Responsive        | Environmental Remediation Costs; Earnings Test, Recovery Mechanism   | Northwest Industrial Gas Users   |
| 4/18/2014  | WI    | 5350-ER-108             | SHAWANO MUNICIPAL UTILITIES                                | Direct / Responsive        | Rate of Return / Capital Structure; Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation  | Aarrowcast, Inc.   |
| 4/17/2014  | UT    | 13-035-184              | ROCKY MOUNTAIN POWER                                       | Direct / Responsive        | Rate of Return / Capital Structure   | The Federal Executive Agencies   |
| 4/9/2014   | IL    | 14-0066                 | MIDAMERICAN ENERGY COMPANY                                 | Direct / Responsive        | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation   | The United States Department of Defense and All Other Federal Executive Agencies |
| 4/4/2014   | AR    | 13-079-U                | SOURCEGAS ARKANSAS INC.                                    | Surrebuttal                | Rate of Return / Capital Structure; Ratemaking; Depreciation Expense / Rates / Study   | Customer Intervenors   |
| 4/2/2014   | AR    | 13-028-U                | ENTERGY ARKANSAS, INC.                                     | Rehearing                  | Rate of Return / Capital Structure   | The Federal Executive Agencies   |
| 3/28/2014  | MO    | GR-2014-0007            | MISSOURI GAS ENERGY, INC.                                  | Surrebuttal                | Revenue Requirement; Ratemaking, Rate of Return / Capital Structure  | The Office of the Public Counsel   |
| 3/28/2014  | WA    | UE-132027               | PUGET SOUND ENERGY, INC.                                   | Direct / Responsive        | Net Book Value; Transaction Costs, Depreciation Expense / Rates / Study; Rate of Return / Capital Structure  | The Industrial Customers of Northwest Utilities                                  |
| 3/4/2014   | MO    | GR-2014-0007            | MISSOURI GAS ENERGY, INC.                                  | Rebuttal / Cross-Answering | Revenue Requirement, Rate of Return / Capital Structure  | The Office of the Public Counsel   |
| 2/21/2014  | MI    | U-17490                 | WISCONSIN ELECTRIC POWER COMPANY                           | Rebuttal / Cross-Answering | Base Rates, Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation, Depreciation Expense / Rates / Study                            | Tilden Mining Company L.C and Empire Iron Mining Partnership                     |
| 2/14/2014  | AR    | SOURCEGAS ARKANSAS INC. | 13-079-U   | Direct / Responsive        | Rate of Return / Capital Structure; Revenue Requirement  | Customer Intervenors   |
| 2/7/2014   | MO    | EC-2014-0223            | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI               | Direct / Responsive        | Rate of Return / Capital Structure   | Noranda Aluminum, Inc.   |

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| 2/4/2014   | MI    | U-17479                       | WISCONSIN ELECTRIC POWER COMPANY                       | Rebuttal / Cross-Answering              | Rate Case; Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation, Depreciation Expense / Rates / Study | Tilden Mining Company L.C. and Empire Iron Mining Partnership                    |
| 1/29/2014  | MO    | GR-2014-0007                  | MISSOURI GAS ENERGY, INC.                              | Direct / Responsive                     | Rate of Return / Capital Structure   | The Office of the Public Counsel   |
| 1/22/2014  | US    | EL14-12-000                   | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC., ET AL. | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement; Transmission Service  | Coalition of MISO Transmission Customers   |
| 1/10/2014  | TX    | 41791                         | ENTERGY TEXAS, INC.                                    | Direct / Responsive                     | Rate of Return / Capital Structure   | Texas Industrial Energy Consumers  |
| 1/10/2014  | MO    | SR-2013-0459 and WR-2013-0461 | LAKE REGION WATER & SEWER COMPANY                      | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure; Revenue Requirement  | Lake Region Water & Sewer Company  |
| 12/10/2013 | MI    | U-17490                       | WISCONSIN ELECTRIC POWER COMPANY                       | Direct / Responsive                     | Retail Open Access, Retail Access Service, Distribution Rates, Class Cost of Service / Rate Design / Revenue Allocation        | Tilden Mining Company L.C. and Empire Iron Mining Partnership                    |
| 12/5/2013  | AB    | 1609765 / 2718                | ALBERTA ELECTRIC SYSTEM OPERATOR                       | Direct / Responsive                     | Transmission Rates, Class Cost of Service / Rate Design / Revenue Allocation   | Alberta Direct Connect Consumers Association                                     |
| 11/13/2013 | MI    | U-17479                       | WISCONSIN ELECTRIC POWER COMPANY                       | Direct / Responsive                     | Distribution Loss; Transmission Loss   | Tilden Mining Company L.C. and Empire Iron Mining Partnership                    |
| 11/12/2013 | US    | EL14-                         | MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC., ET AL. | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement, Transmission Rates  | Coalition of MISO Transmission Customers   |
| 11/6/2013  | TX    | 41850                         | ENTERGY TEXAS, INC. / ITC                              | Direct / Responsive                     | Financial Benefits, Transmission Assets  | Texas Industrial Energy Consumers  |
| 11/4/2013  | IA    | RPU-2013-0004                 | MIDAMERICAN ENERGY COMPANY                             | Reply                                   | Rate of Return / Capital Structure   | Iowa Industrial Customers for Affordable Power                                   |
| 10/18/2013 | TX    | 41474                         | SHARYLAND UTILITIES, L.P.                              | Direct / Responsive                     | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation                                   | Texas Industrial Energy Consumers and Pioneer Natural Resources USA, Inc.        |
| 10/17/2013 | IL    | 13-0553                       | COMMONWEALTH EDISON COMPANY                            | Rebuttal / Cross-Answering              | Reconciliation Balance; Rate of Return / Capital Structure, Revenue Requirement  | Illinois Industrial Energy Consumers, City of Chicago and Citizens Utility Board |
| 10/16/2013 | FL    | 130140-EI                     | GULF POWER COMPANY                                     | Direct / Responsive                     | Rate of Return / Capital Structure   | Federal Executive Agencies   |
| 10/11/2013 | IN    | 44370                         | NORTHERN INDIANA PUBLIC SERVICE COMPANY                | Direct / Responsive                     | Rate of Return / Capital Structure, Cost Recovery  | The NIPSCO Industrial Group  |
| 10/11/2013 | IN    | 44371                         | NORTHERN INDIANA PUBLIC SERVICE COMPANY                | Direct / Responsive                     | Rate of Return / Capital Structure, Cost Recovery  | The NIPSCO Industrial Group  |
| 10/11/2013 | IL    | 13-0553                       | COMMONWEALTH EDISON COMPANY                            | Direct / Responsive                     | Reconciliation Balance, Formula Rate Plan  | Illinois Industrial Energy Consumers, City of Chicago and Citizens Utility Board |
| 10/1/2013  | IN    | 44349                         | CITIZENS THERMAL                                       | Direct / Responsive                     | Revenue Requirement, Rate of Return / Capital Structure, O&M Expenses; Revenue Requirement; Steam Service                      | Citizens Industrial Group  |
| 9/27/2013  | IN    | 44291                         | NORTHERN INDIANA PUBLIC SERVICE COMPANY                | Stipulations / Agreements / Settlements | Settlement Agreement   | Howmet Castings & Services, Inc.   |
| 9/16/2013  | AR    | 13-028-U                      | ENTERGY ARKANSAS, INC.                                 | Surrebuttal                             | Rate of Return / Capital Structure   | The Federal Executive Agencies   |
| 9/13/2013  | IL    | 13-0318                       | COMMONWEALTH EDISON COMPANY                            | Rebuttal / Cross-Answering              | Formula Rate Plan, Revenue Requirement, Rate of Return / Capital Structure   | Illinois Industrial Energy Consumers, City of Chicago and Citizens Utility Board |
| 9/10/2013  | IA    | RPU-2013-0004                 | MIDAMERICAN ENERGY COMPANY                             | Direct / Responsive                     | Rate of Return / Capital Structure   | Iowa Industrial Customers for Affordable Power                                   |
| 9/9/2013   | NM    | 12-00350-UT                   | SOUTHWESTERN PUBLIC SERVICE COMPANY                    | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure   | Federal Executive Agencies   |



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| 9/5/2013   | KS    | 13-WSEE-629-RTS | WESTAR ENERGY, INC. / KANSAS GAS AND ELECTRIC COMPANY        | Rebuttal / Cross-Answering              | Revenue Requirement; Class Cost of Service / Rate Design / Revenue Allocation; Revenue Increase                                      | Kansas Industrial Consumers; Spirit AeroSystems, Inc.; Cargill, Incorporated; CVR Refining, LP & Unified School District #259/Kansas Association of School Boards |
| 8/22/2013  | NM    | 12-00350-UT     | SOUTHWESTERN PUBLIC SERVICE COMPANY                          | Direct / Responsive                     | Rate of Return / Capital Structure   | Federal Executive Agencies  |
| 8/21/2013  | KS    | 13-WSEE-629-RTS | WESTAR ENERGY, INC. / KANSAS GAS AND ELECTRIC COMPANY        | Direct / Responsive                     | Rate Structure; Standard Educational Service, Class Cost of Service / Rate Design / Revenue Allocation                               | Kansas Industrial Consumers; Spirit AeroSystems, Inc., Cargill, Incorporated, CVR Refining, LP & Unified School District #259/Kansas Association of School Boards |
| 8/13/2013  | IN    | 44162           | FORT WAYNE MUNICIPAL WATER UTILITY                           | Stipulations / Agreements / Settlements | Water Treatment; Class Cost of Service / Rate Design / Revenue Allocation  | General Motors LLC  |
| 8/9/2013   | DC    | 1103            | POTOMAC ELECTRIC POWER COMPANY                               | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement  | District of Columbia Water and Sewer Authority ("DC Water")   |
| 8/7/2013   | IL    | 13-0192         | AMEREN ILLINOIS COMPANY D/B/A AMEREN ILLINOIS                | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure   | Illinois Industrial Energy Consumers  |
| 8/2/2013   | AR    | 13-028-U        | ENTERGY ARKANSAS, INC.                                       | Direct / Responsive                     | Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation   | The Federal Executive Agencies  |
| 7/31/2013  | VA    | PUE-2013-00020  | VIRGINIA ELECTRIC AND POWER COMPANY                          | Direct / Responsive                     | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement                    | Virginia Committee for Fair Utility Rates   |
| 7/26/2013  | WI    | 9300-SI-115     | CITY OF DE PERE AND GREEN BAY METROPOLITAN SEWERAGE DISTRICT | Reply                                   | Ratemaking; Class Cost of Service / Rate Design / Revenue Allocation, Rate of Return / Capital Structure, O&M Expenses               | Fox River Fiber Company, LLC  |
| 7/19/2013  | IL    | 13-0318         | COMMONWEALTH EDISON COMPANY                                  | Direct / Responsive                     | Formula Rate Plan, Revenue Requirement, Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation | Illinois Industrial Energy Consumers, City of Chicago and Citizens Utility Board  |
| 7/19/2013  | CO    | 13F-0145E       | TRI-STATE GENERATION AND TRANSMISSION ASSOCIATION, INC.      | Rebuttal / Cross-Answering              | Rate Structure, Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement; Cost Allocation                       | Complainants  |
| 7/15/2013  | FL    | 130040-EI       | TAMPA ELECTRIC COMPANY                                       | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement; Rate Base; Class Cost of Service / Rate Design / Revenue Allocation         | Federal Executive Agencies  |
| 7/15/2013  | LA    | UD-12-01        | ENTERGY NEW ORLEANS, INC. / ENTERGY LOUISIANA, LLC           | Surrebuttal                             | Revenue Requirement, Rate of Return / Capital Structure  | Air Products and Chemicals, Inc.  |
| 7/10/2013  | IN    | 44306           | CITIZENS WATER   | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation; Rate Structure, Rate of Return / Capital Structure; Revenue Requirement    | Citizens Water Industrial Group   |
| 7/3/2013   | IL    | 13-0301         | AMEREN ILLINOIS COMPANY d/b/a AMEREN ILLINOIS                | Direct / Responsive                     | Rate of Return / Capital Structure, Formula Rate Plan; Revenue Requirement   | Illinois Industrial Energy Consumers  |
| 6/21/2013  | WA    | UE-130043       | PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY               | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement  | Boise White Paper, L.L.C.   |

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| 6/21/2013  | NY    | 13-G-0031   | CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.               | Rebuttal / Cross-Answering              | Gas Policy & Supply Panel, Interruptible Service; Class Cost of Service / Rate Design / Revenue Allocation   | City of New York                                |
| 6/19/2013  | IN    | 44306   | CITIZENS WATER  | Direct / Responsive                     | Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation  | Citizens Water Industrial Group                 |
| 6/11/2013  | IL    | 13-0192   | AMEREN ILLINOIS COMPANY d/b/a AMEREN ILLINOIS               | Direct / Responsive                     | Rate of Return / Capital Structure; Ratemaking   | Illinois Industrial Energy Consumers            |
| 6/7/2013   | WI    | 9300-SI-115   | GREEN BAY METROPOLITAN SEWERAGE DISTRICT & CITY OF DE PERE  | Direct / Responsive                     | Wastewater Rates, Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement; Rate of Return / Capital Structure                            | Fox River Fiber Company, LLC                    |
| 5/31/2013  | NY    | 13-G-0031 / 13-S-0032   | CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.               | Direct / Responsive                     | Interruptible Rates; Rate Structure; Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement   | City of New York                                |
| 5/8/2013   | IA    | RPU-2012-0003   | INTERSTATE POWER AND LIGHT COMPANY                          | Stipulations / Agreements / Settlements | Settlement Agreement, Ratemaking, Rate of Return / Capital Structure   | Iowa Consumers Coalition                        |
| 5/7/2013   | WA    | UE-121697 and UG-121705 (Consolidated) / UE-130137 and UG-130138 (Consolidated) | PUGET SOUND ENERGY, INC.                                    | Supplemental                            | Rate of Return / Capital Structure, Revenue Requirement, Ratemaking  | The Industrial Customers of Northwest Utilities |
| 4/30/2013  | TX    | 41223   | ENTERGY TEXAS, INC. / ITC                                   | Direct / Responsive                     | Transmission Assets; Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure  | Texas Industrial Energy Consumers               |
| 4/26/2013  | WA    | UE-121697 / UG-121705 (Consolidated) - UE-130137 / UG-130138 (Consolidated)     | PUGET SOUND ENERGY, INC.                                    | Direct / Responsive                     | Revenue Requirement; Base Rates, Decoupling / Rate Stabilization; Class Cost of Service / Rate Design / Revenue Allocation, Rate of Return / Capital Structure | The Industrial Customers of Northwest Utilities |
| 4/23/2013  | VA    | PUE-2012-00141  | APPALACHIAN POWER COMPANY                                   | Direct / Responsive                     | Application; Agreements; Revenue Requirement, O&M Costs  | CPV Smith Generation Company, LLC               |
| 4/10/2013  | LA    | U-32538   | ENTERGY LOUISIANA, LLC / ENTERGY GULF STATES LOUISIANA, LLC | Direct / Responsive                     | Financial Benefits; Transmission Assets, Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure; Rate Base               | Louisiana Energy Users Group                    |
| 4/9/2013   | AB    | 1608711 / 2044  | ALTALINK MANAGEMENT LTD.                                    | Direct / Responsive                     | Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation; Working Capital; Rate of Return / Capital Structure; AFUDC / CWIP               | Alberta Direct Connect Consumers Association    |
| 3/15/2013  | MT    | D2012.9.94  | NORTHWESTERN ENERGY   | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement; Gas Costs   | Montana Large Customer Group                    |
| 3/13/2013  | MI    | U-17087   | CONSUMERS ENERGY COMPANY                                    | Rebuttal / Cross-Answering              | Class Cost of Service / Rate Design / Revenue Allocation, Energy Efficiency, Transmission Costs; Cost Recovery   | Hemlock Semiconductor Corporation               |
| 3/12/2013  | NS    | M05463/W-HRWC-R-13  | HALIFAX REGIONAL WATER COMMISSION                           | Direct / Responsive                     | Water Service; Wastewater Service; Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement   | The Oland Brewery (Labatt Breweries of Canada)  |

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| 3/1/2013   | LA    | UD-12-01   | ENTERGY NEW ORLEANS, INC. /<br>ENTERGY LOUISIANA, LLC | Direct / Responsive            | Transmission Service, Class Cost of Service /<br>Rate Design / Revenue Allocation, Rate of<br>Return / Capital Structure; Rate Base; Cost<br>Recovery, Revenue Requirement  | Air Products and Chemicals, Inc.                                 |
| 3/1/2013   | OH    | 12-0426-EL-SSO / 12-<br>0427-EL-ATA / 12-0428-<br>EL-AAM / 12-0429-EL-<br>WVR / 12-0672-EL-RDR | THE DAYTON POWER AND LIGHT<br>COMPANY                 | Direct / Responsive            | Service Stability Rider, Competitive Bidding<br>Service; Electric Security Plan; Standard<br>Service Offer; Rate of Return / Capital<br>Structure, Class Cost of Service / Rate Design<br>/ Revenue Allocation; Revenue Requirement   | The Federal Executive Agencies                                   |
| 2/28/2013  | MI    | U-17072  | WISCONSIN ELECTRIC POWER<br>COMPANY                   | Rebuttal / Cross-<br>Answering | Renewable Energy Plan; Renewable Energy<br>Credits; Renewable Portfolio Standards; Class<br>Cost of Service / Rate Design / Revenue<br>Allocation, Power Supply Cost Recovery,<br>Certificate of Public Convenience and<br>Necessity, Purchased Power Agreement; Rate<br>of Return / Capital Structure, O&M Costs | Tilden Mining Company L C and Empire<br>Iron Mining Partnership  |
| 2/21/2013  | MI    | U-17087  | CONSUMERS ENERGY COMPANY                              | Direct / Responsive            | Class Cost of Service / Rate Design / Revenue<br>Allocation, Base Rates, Rate of Return /<br>Capital Structure; Revenue Requirement; Cost<br>Allocation   | Hemlock Semiconductor Corporation                                |
| 2/14/2013  | IA    | RPU-2012-0003  | INTERSTATE POWER AND LIGHT<br>COMPANY                 | Direct / Responsive            | Rate of Return / Capital Structure  | Iowa Consumers Coalition   |
| 2/8/2013   | MT    | D2012.9.94   | NORTHWESTERN ENERGY                                   | Direct / Responsive            | Revenue Requirement, Rate of Return /<br>Capital Structure, Class Cost of Service / Rate<br>Design / Revenue Allocation   | Montana Large Customer Group                                     |
| 2/4/2013   | MO    | ER-2012-0345   | THE EMPIRE DISTRICT ELECTRIC<br>COMPANY               | Surrebuttal                    | Revenue Requirement; Ratemaking; Rate of<br>Return / Capital Structure, Formula Rate Plan;<br>Class Cost of Service / Rate Design / Revenue<br>Allocation   | Midwest Energy Users' Association                                |
| 1/29/2013  | MI    | U-17072  | WISCONSIN ELECTRIC POWER<br>COMPANY                   | Direct / Responsive            | Renewable Energy Plan; Renewable Portfolio<br>Standards, Renewable Energy Credits;<br>Revenue Requirement; Cost Recovery; Class<br>Cost of Service / Rate Design / Revenue<br>Allocation  | Tilden Mining Company L.C. and Empire<br>Iron Mining Partnership |
| 12/10/2012 | TX    | 40443  | SOUTHWESTERN ELECTRIC POWER<br>COMPANY                | Direct / Responsive            | Rate of Return / Capital Structure;<br>Ratemaking; Financial Integrity  | Texas Industrial Energy Consumers                                |
| 11/30/2012 | MO    | ER-2012-0345   | THE EMPIRE DISTRICT ELECTRIC<br>COMPANY               | Direct / Responsive            | Revenue Requirement; Rate of Return /<br>Capital Structure; Financial Integrity, Class<br>Cost of Service / Rate Design / Revenue<br>Allocation   | Midwest Energy Users' Association                                |
| 11/16/2012 | CD    | OF-TOLLS-GROUP2-<br>C293-2011-03 01  | CENTRA TRANSMISSION HOLDINGS<br>INC.                  | Direct / Responsive            | Ratemaking; Rate of Return / Capital<br>Structure, Class Cost of Service / Rate Design<br>/ Revenue Allocation  | Centra Shippers  |
| 11/8/2012  | MO    | ER-2012-0174   | KANSAS CITY POWER & LIGHT<br>COMPANY                  | Direct / Responsive            | Revenue Requirement, Rate of Return /<br>Capital Structure; Ratemaking; Rate Base;<br>Class Cost of Service / Rate Design / Revenue<br>Allocation   | The Office of Public Counsel                                     |

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| 11/8/2012  | MO    | ER-2012-0175                               | KCP&L GREATER MISSOURI OPERATIONS COMPANY     | Direct / Responsive | Revenue Requirement, Rate of Return / Capital Structure, Ratemaking, Rate Base; Class Cost of Service / Rate Design / Revenue Allocation  | The Office of Public Counsel   |
| 10/17/2012 | AB    | 1608610 - 1989                             | ATCO ELECTRIC LTD.                            | Direct / Responsive | AFUDC / CWIP; Revenue Requirement; Class Cost of Service / Rate Design / Revenue Allocation, Rate Base, Cost Recovery; Ratemaking   | Alberta Direct Connect Consumers Association                         |
| 10/10/2012 | MO    | ER-2012-0175                               | KCP&L GREATER MISSOURI OPERATIONS COMPANY     | Surrebuttal         | Revenue Requirement, Rate of Return / Capital Structure   | The Office of Public Counsel   |
| 10/8/2012  | MO    | ER-2012-0174                               | KANSAS CITY POWER & LIGHT COMPANY             | Surrebuttal         | Revenue Requirement; Rate of Return / Capital Structure   | The Office of Public Counsel   |
| 9/19/2012  | WA    | UE-110876, UG-110877, UE-120436, UG-120437 | AVISTA CORPORATION d/b/a AVISTA UTILITIES     | Direct / Responsive | Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure, Ratemaking; Revenue Requirement; O&M Expenses; Decoupling / Rate Stabilization                                      | The Industrial Customers of Northwest Utilities                      |
| 9/7/2012   | MO    | ER-2012-0166                               | UNION ELECTRIC COMPANY, d/b/a AMEREN MISSOURI | Surrebuttal         | Revenue Requirement, Rate of Return / Capital Structure, Rate Base, Cost Recovery; AFUDC / CWIP, Fuel and Purchased Power Costs, Fuel Adjustment Clause, Class Cost of Service / Rate Design / Revenue Allocation | Missouri Industrial Energy Consumers                                 |
| 8/27/2012  | TN    | 12-00049                                   | TENNESSEE AMERICAN WATER COMPANY              | Direct / Responsive | Rate Base; Distribution System Infrastructure Charge; Class Cost of Service / Rate Design / Revenue Allocation; AFUDC / CWIP; AFUDC / CWIP  | City of Chattanooga  |
| 8/9/2012   | MO    | ER-2012-0175                               | KCP&L GREATER MISSOURI OPERATIONS COMPANY     | Direct / Responsive | Revenue Requirement, Rate of Return / Capital Structure, Rate Base, Financial Integrity   | The Office of Public Counsel   |
| 8/6/2012   | CA    | 12-04-015                                  | SOUTHERN CALIFORNIA EDISON COMPANY            | Direct / Responsive | Rate of Return / Capital Structure; Revenue Requirement   | Energy Producers & Users Coalition                                   |
| 8/6/2012   | CA    | 12-04-018                                  | PACIFIC GAS AND ELECTRIC COMPANY              | Direct / Responsive | Rate of Return / Capital Structure, Revenue Requirement   | Energy Producers & Users Coalition                                   |
| 8/2/2012   | MO    | ER-2012-0174                               | KANSAS CITY POWER & LIGHT COMPANY             | Direct / Responsive | Revenue Requirement; Rate of Return / Capital Structure, Rate Base; Financial Integrity   | The Office of Public Counsel   |
| 7/26/2012  | IL    | 11-0721                                    | COMMONWEALTH EDISON COMPANY                   | Direct / Responsive | Cost Recovery; Formula Rate Plan; Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement, Rate Base; AFUDC / CWIP                                      | Illinois Industrial Energy Consumers                                 |
| 7/20/2012  | VA    | PUE-2011-00127                             | VIRGINIA-AMERICAN WATER COMPANY               | Direct / Responsive | Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement; Rate Base  | The Hopewell Committee for Fair Water Rates and The City of Hopewell |
| 7/18/2012  | UT    | 11-035-200                                 | ROCKY MOUNTAIN POWER                          | Surrebuttal         | Rate of Return / Capital Structure; Rate Base; Class Cost of Service / Rate Design / Revenue Allocation, Financial Integrity; Revenue Requirement   | The Federal Executive Agencies                                       |
| 7/6/2012   | MO    | ER-2012-0166                               | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI  | Direct / Responsive | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers                                 |

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| 7/6/2012   | IN    | 43114 IGCC-4 S-1    | DUKE ENERGY INDIANA, INC.  | Rebuttal / Cross-Answering              | Settlement Agreement; Cost Recovery; AFUDC / CWIP, Ratemaking   | Duke Energy Indiana Industrial Group                               |
| 7/2/2012   | FL    | 120015-EI           | FLORIDA POWER & LIGHT COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure; Rate Base; Revenue Requirement, Purchased Power Agreement, AFUDC / CWIP   | Federal Executive Agencies   |
| 6/21/2012  | TX    | 40020               | LONE STAR TRANSMISSION, LLC  | Direct / Responsive                     | Rate of Return / Capital Structure  | Texas Industrial Energy Consumers                                  |
| 6/20/2012  | OR    | UE-246              | PACIFICORP, dba PACIFIC POWER  | Direct / Responsive                     | Rate of Return / Capital Structure, Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation   | The Industrial Customers of Northwest Utilities                    |
| 6/5/2012   | IL    | 12-0001             | AMEREN ILLINOIS  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure; Formula Rate Plan; Ratemaking; Class Cost of Service / Rate Design / Revenue Allocation, Cost Recovery                    | Illinois Industrial Energy Consumers                               |
| 5/31/2012  | UT    | 11-035-200          | ROCKY MOUNTAIN POWER   | Direct / Responsive                     | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation  | The Federal Executive Agencies                                     |
| 5/16/2012  | US    | ER11-2777-000 et al | MIDWEST INDEPENDENT TRANSMISSION SYSTEM OPERATOR, INC. & AMEREN ILLINOIS COMPANY | Supplemental                            | Rate of Return / Capital Structure  | The Wholesale Distribution Service Customer Group                  |
| 5/16/2012  | IN    | 43114 IGCC-4 S-1    | DUKE ENERGY INDIANA, INC.  | Stipulations / Agreements / Settlements | Settlement Agreement, AFUDC / CWIP, Rate of Return / Capital Structure, Revenue Requirement, Cost Recovery  | Duke Energy Indiana Industrial Group                               |
| 4/30/2012  | WY    | 20000-405-ER-11     | ROCKY MOUNTAIN POWER   | Direct / Responsive                     | Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation, Rate Base, Financial Integrity, Ratemaking                      | Wyoming Industrial Energy Consumers                                |
| 4/27/2012  | IN    | 44075               | INDIANA MICHIGAN POWER COMPANY   | Direct / Responsive                     | Rate of Return / Capital Structure; Revenue Requirement; Financial Integrity, Rate Base   | Indiana Michigan Power Company Industrial Group                    |
| 4/26/2012  | IL    | 11-0767             | ILLINOIS-AMERICAN WATER COMPANY  | Rebuttal / Cross-Answering              | Rate of Return / Capital Structure; Rate of Return / Capital Structure, Revenue Requirement, Gas Cost Recovery, Depreciation Expense / Rates / Study          | Illinois Industrial Water Consumers and Federal Executive Agencies |
| 4/12/2012  | IL    | 12-0001             | AMEREN ILLINOIS  | Direct / Responsive                     | Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure, Formula Rate Plan, Rate Base               | Illinois Industrial Energy Consumers                               |
| 3/27/2012  | TX    | 39896               | ENTERGY TEXAS, INC.  | Direct / Responsive                     | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation, Rate Base   | Texas Industrial Energy Consumers                                  |
| 3/8/2012   | VT    | 7770                | GREEN MOUNTAIN POWER CORPORATION / CENTRAL VERMONT PUBLIC SERVICE CORPORATION    | Surrebuttal                             | Acquisition, Merger, Shared Savings Plan, Class Cost of Service / Rate Design / Revenue Allocation, O&M Expenses; Base Rates, Revenue Requirement, Ratemaking | International Business Machines Corporation                        |
| 3/2/2012   | CO    | 11AL-947E           | PUBLIC SERVICE COMPANY OF COLORADO   | Answer                                  | Rate of Return / Capital Structure; Rate Base   | Colorado Energy Consumers  |
| 3/1/2012   | IL    | 11-0767             | ILLINOIS-AMERICAN WATER COMPANY  | Direct / Responsive                     | Rate of Return / Capital Structure; Revenue Requirement; Rate Base; Class Cost of Service / Rate Design / Revenue Allocation                                  | Illinois Industrial Water Consumers and Federal Executive Agencies |

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| 2/24/2012  | IL    | 11-0721             | COMMONWEALTH EDISON COMPANY  | Rebuttal / Cross-Answering | Rate Base, Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement; Ratemaking, Rate of Return / Capital Structure; True-Up; AFUDC / CWIP   | Illinois Industrial Energy Consumers                          |
| 2/2/2012   | MO    | WR-2011-0337        | MISSOURI-AMERICAN WATER COMPANY  | Surrebuttal                | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers                          |
| 2/2/2012   | MO    | WR-2011-0337        | MISSOURI-AMERICAN WATER COMPANY  | Surrebuttal                | Class Cost of Service / Rate Design / Revenue Allocation  | Missouri Industrial Energy Consumers and Triumph Foods, LLC   |
| 1/20/2012  | VT    | 7770                | GREEN MOUNTAIN POWER CORPORATION / CENTRAL VERMONT PUBLIC SERVICE CORPORATION    | Direct / Responsive        | Acquisition, Merger, Shared Savings Plan, Class Cost of Service / Rate Design / Revenue Allocation; O&M Expenses, Ratemaking, Cost Recovery, Rate of Return / Capital Structure                             | International Business Machines Corporation                   |
| 1/19/2012  | MO    | WR-2011-0337        | MISSOURI-AMERICAN WATER COMPANY  | Rebuttal / Cross-Answering | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers                          |
| 1/19/2012  | MO    | WR-2011-0337        | MISSOURI-AMERICAN WATER COMPANY  | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation, Rate Base; Rate of Return / Capital Structure, Revenue Requirement  | Missouri Industrial Energy Consumers and Triumph Foods, LLC   |
| 1/17/2012  | KS    | 12-WSEE-112-RTS     | WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY                          | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure; Revenue Requirement, Rate Structure   | Unified School District #259                                  |
| 1/13/2012  | IL    | 11-0721             | COMMONWEALTH EDISON COMPANY  | Direct / Responsive        | Ratemaking; Revenue Requirement; Rate Base; Class Cost of Service / Rate Design / Revenue Allocation, Rate of Return / Capital Structure, Working Capital   | Illinois Industrial Energy Consumers                          |
| 1/13/2012  | MI    | U-16830             | WISCONSIN ELECTRIC POWER COMPANY   | Surrebuttal                | Rate of Return / Capital Structure; Rate Base, Cost Recovery, Revenue Requirement   | Tilden Mining Company L.C. and Empire Iron Mining Partnership |
| 1/5/2012   | KS    | 12-WSEE-112-RTS     | WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY                          | Direct / Responsive        | Rate of Return / Capital Structure; Pension Expense, Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation; Ratemaking  | Unified School District #259                                  |
| 12/28/2011 | MI    | U-16830             | WISCONSIN ELECTRIC POWER COMPANY   | Rebuttal / Cross-Answering | Base Rates, Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement; Rate of Return / Capital Structure   | Tilden Mining Company L.C. and Empire Iron Mining Partnership |
| 12/23/2011 | US    | ER11-2777-000 et al | MIDWEST INDEPENDENT TRANSMISSION SYSTEM OPERATOR, INC. & AMEREN ILLINOIS COMPANY | Direct / Responsive        | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation; Ratemaking  | Wholesale Distribution Service Customer Group                 |
| 12/12/2011 | MO    | WR-2011-0337        | MISSOURI-AMERICAN WATER COMPANY  | Direct / Responsive        | Consolidated Pricing, Class Cost of Service / Rate Design / Revenue Allocation, Rate Structure  | Missouri Industrial Energy Consumers and Triumph Foods, LLC   |
| 12/9/2011  | MI    | U-16830             | WISCONSIN ELECTRIC POWER COMPANY   | Direct / Responsive        | Base Rates, Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure; Revenue Requirement; O&M Expenses; Jurisdictional Allocation; Transmission Service; Cost Recovery | Tilden Mining Company L.C. and Empire Iron Mining Partnership |

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| 12/7/2011  | WA    | UE-111048/UG-111049 | PUGET SOUND ENERGY, INC.                                       | Direct / Responsive        | Rate of Return / Capital Structure; Revenue Requirement, Rate Base  | The Industrial Customers of Northwest Utilities                                      |
| 11/17/2011 | MO    | WR-2011-0337        | MISSOURI-AMERICAN WATER COMPANY                                | Direct / Responsive        | Rate of Return / Capital Structure, Revenue Requirement, Rate Base  | Missouri Industrial Energy Consumers   |
| 11/15/2011 | MI    | U-16794             | CONSUMERS ENERGY COMPANY                                       | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation, Ratemaking; Retail Open Access, Tracking Mechanism, Uncollectible Expense; Decoupling / Rate Stabilization, Transmission Cost, Cost Allocator | Hemlock Semiconductor Corporation  |
| 10/26/2011 | IN    | 44022               | INDIANA-AMERICAN WATER COMPANY, INC.                           | Rebuttal / Cross-Answering | Cost Allocation; Class Cost of Service / Rate Design / Revenue Allocation, Revenue Requirement  | Indiana-American Water Company, Inc. Industrial Group                                |
| 10/14/2011 | FL    | 110138-EI           | GULF POWER COMPANY   | Direct / Responsive        | Rate of Return / Capital Structure; Rate Base   | Federal Executive Agencies   |
| 10/7/2011  | IN    | 43114 IGCC-4 S-1    | DUKE ENERGY INDIANA, INC.                                      | Rebuttal / Cross-Answering | Prudence; Cost Recovery, Rate of Return / Capital Structure; Rate Base  | Duke Industrial Group  |
| 10/5/2011  | IN    | 44022               | INDIANA-AMERICAN WATER COMPANY, INC.                           | Direct / Responsive        | Rate of Return / Capital Structure, Revenue Requirement, Rate Base  | Indiana-American Water Company, Inc. Industrial Group                                |
| 9/28/2011  | MI    | U-16034-R           | WISCONSIN ELECTRIC POWER COMPANY                               | Direct / Responsive        | Power Supply Cost Recovery, Revenue Requirement, Purchased Power Agreement, Fuel Cost, Base Rates   | Tilden Mining Company L.C. and Empire Iron Mining Partnership                        |
| 9/23/2011  | MI    | U-16366             | WISCONSIN ELECTRIC POWER COMPANY                               | Rehearing                  | Ratemaking, Depreciation Expense / Rates / Study, Rate of Return / Capital Structure; Depreciation Expense / Rates / Study  | Tilden Mining Company, L.C. and Empire Iron Mining Partnership                       |
| 9/22/2011  | DE    | 11-207              | ARTESIAN WATER COMPANY, INC.                                   | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation; Purchased Power Expense, Revenue Requirement; Base Rates, Rate of Return / Capital Structure  | Chrstiana Care Health Services, Inc.   |
| 9/16/2011  | MO    |                     | METROPOLITAN ST. LOUIS SEWER DISTRICT                          | Supplemental               | Class Cost of Service / Rate Design / Revenue Allocation; Rate Increase; Capital Improvement Program; Uncollectible Expense, Uncollectible Expense  | Missouri Industrial Energy Consumers   |
| 8/23/2011  | IL    | 11-0279/11-0282     | AMEREN ILLINOIS CORPORATION                                    | Rebuttal / Cross-Answering | Class Cost of Service / Rate Design / Revenue Allocation; Balancing Services, Storage Cost Allocation   | Illinois Industrial Energy Consumers   |
| 8/23/2011  | IL    | 11-0279/11-0282     | AMEREN ILLINOIS CORPORATION                                    | Rebuttal / Cross-Answering | Rate of Return / Capital Structure; Rate Base; Class Cost of Service / Rate Design / Revenue Allocation   | Illinois Industrial Energy Consumers   |
| 8/19/2011  | MO    |                     | METROPOLITAN ST. LOUIS SEWER DISTRICT                          | Surrebuttal                | Capital Improvement Program, Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement  | Missouri Industrial Energy Consumers   |
| 8/15/2011  | IL    | 11-0280/11-0281     | NORTH SHORE GAS COMPANY AND PEOPLES GAS LIGHT AND COKE COMPANY | Rebuttal / Cross-Answering | Storage   | Illinois Industrial Energy Consumers and Constellation NewEnergy - Gas Division, LLC |
| 7/20/2011  | VA    | PUE-2011-00037      | APPALACHIAN POWER COMPANY                                      | Direct / Responsive        | Rate of Return / Capital Structure  | The Old Dominion Committee for Fair Utility Rates                                    |
| 7/18/2011  | MO    |                     | METROPOLITAN ST. LOUIS SEWER DISTRICT                          | Rebuttal / Cross-Answering | Revenue Requirement, Class Cost of Service / Rate Design / Revenue Allocation; Rate Increase  | Missouri Industrial Energy Consumers   |
| 7/14/2011  | IN    | 43114 IGCC-4 S-1    | DUKE ENERGY INDIANA, INC.                                      | Direct / Responsive        | Construction Costs; Cost Recovery   | Duke IGCC Industrial Group   |

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| 6/30/2011  | IN    | 43114 IGCC-4 S-1 | DUKE ENERGY INDIANA, INC.                                      | Direct / Responsive        | Rate Increase; Rate Base, Rate of Return / Capital Structure, AFUDC / CWIP                                      | Duke IGCC Industrial Group  |
| 6/29/2011  | IL    | 11-0279/11-0282  | AMEREN ILLINOIS CORPORATION                                    | Direct / Responsive        | Revenue Requirement, Rate of Return / Capital Structure   | Illinois Industrial Energy Consumers  |
| 6/29/2011  | IL    | 11-0279/11-0282  | AMEREN ILLINOIS CORPORATION                                    | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation, Storage, Cost Allocation                              | Illinois Industrial Energy Consumers  |
| 6/27/2011  | UT    | 10-035-124       | ROCKY MOUNTAIN POWER   | Surrebuttal                | Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure; Cost Recovery     | The Federal Executive Agencies (FEA)  |
| 6/15/2011  | IL    | 11-0280/11-0281  | NORTH SHORE GAS COMPANY AND PEOPLES GAS LIGHT AND COKE COMPANY | Direct / Responsive        | Unbundling, Storage Cost Allocation; Class Cost of Service / Rate Design / Revenue Allocation, Rate Base        | Illinois Industrial Energy Consumers and Constellation NewEnergy - Gas Division, LLC                              |
| 5/11/2011  | UT    | 10-035-124       | ROCKY MOUNTAIN POWER   | Direct / Responsive        | Rate of Return / Capital Structure, Class Cost of Service / Rate Design / Revenue Allocation                    | The Federal Executive Agencies (FEA)  |
| 5/10/2011  | IN    | 43975            | CITY OF INDIANAPOLIS D/B/A CITIZENS GAS                        | Direct / Responsive        | Pension Expense, Class Cost of Service / Rate Design / Revenue Allocation; Working Capital; Revenue Requirement | Citizens Industrial Group   |
| 4/15/2011  | MO    | ER-2011-0028     | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI                   | Surrebuttal                | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers  |
| 4/14/2011  | MI    | U-16424          | WISCONSIN ELECTRIC POWER COMPANY                               | Rebuttal / Cross-Answering | Power Supply Cost Recovery, Cost Recovery   | Tilden Mining Company, L.C. and Empire Iron Mining Partnership  |
| 4/11/2011  | WY    | 20000-384-ER-10  | ROCKY MOUNTAIN POWER   | Direct / Responsive        | Rate of Return / Capital Structure  | Wyoming Industrial Energy Consumers   |
| 3/31/2011  | NH    | DW 11-018        | PENNICHUCK WATER WORKS, INC.                                   | Direct / Responsive        | Class Cost of Service / Rate Design / Revenue Allocation, Contract Rate, Cost Allocation                        | Anheuser-Busch, Inc.  |
| 3/25/2011  | MO    | ER-2011-0028     | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI                   | Rebuttal / Cross-Answering | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers  |
| 3/10/2011  | MI    | U-16424          | WISCONSIN ELECTRIC POWER COMPANY                               | Direct / Responsive        | Power Supply Cost Recovery, Base Rates, Fuel Costs; Purchase Power Costs  | Tilden Mining Company, L.C. and Empire Iron Mining Partnership  |
| 2/8/2011   | MO    | ER-2011-0028     | UNION ELECTRIC COMPANY d/b/a AMEREN MISSOURI                   | Direct / Responsive        | Revenue Requirement, Rate of Return / Capital Structure   | Missouri Industrial Energy Consumers  |
| 1/14/2011  | IN    | 43936            | CITY OF INDIANAPOLIS AND CITIZENS ENERGY                       | Direct / Responsive        | Acquisition   | Indianapolis Water/Sewer Industrial Group   |
| 1/12/2011  | MO    | ER-2010-0356     | KCP&L GREATER MISSOURI OPERATIONS COMPANY                      | Surrebuttal                | Rate of Return / Capital Structure; Revenue Requirement   | AG Processing, Inc., Sedalia Industrial Energy Users Association, Federal Executive Agencies                      |
| 1/5/2011   | MO    | ER-2010-0355     | KANSAS CITY POWER & LIGHT COMPANY                              | Surrebuttal                | Rate of Return / Capital Structure, Revenue Requirement   | The Midwest Energy Users Association, Missouri Industrial Energy Consumers and United States Department of Energy |
| 1/5/2011   | TN    | 10-00189         | TENNESSEE-AMERICAN WATER COMPANY                               | Direct / Responsive        | Revenue Requirement; Working Capital, Class Cost of Service / Rate Design / Revenue Allocation                  | Chattooga Regional Manufacturers Association ("CRMA")   |