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**SOAH DOCKET NO. 473-22-04394
PUC DOCKET NO. 53719**

**APPLICATION OF ENTERGY TEXAS, § BEFORE THE STATE OFFICE
INC. FOR AUTHORITY TO CHANGE § OF
RATES § ADMINISTRATIVE HEARINGS**

**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO
ENTERGY TEXAS, INC.'S FIRST REQUEST FOR INFORMATION**

Texas Industrial Energy Consumers ("TIEC") files the following responses to the First Request for Information ("RFI") to TIEC filed by Entergy Texas, Inc. ("ETI"). The request was filed at the Commission and received by TIEC on November 1, 2022. TIEC's responses to specific questions are set for 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,

O'MELVENY & MYERS LLP

/s/ Benjamin B. Hallmark

Rex D. VanMiddlesworth

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**ATTORNEYS FOR TEXAS INDUSTRIAL
ENERGY CONSUMERS**

CERTIFICATE OF SERVICE

I, Christian E. Rice, Attorney for TIEC, hereby certify that a copy of this document was served on all parties of record in this proceeding on this 8th day of November 2022 by electronic mail, facsimile, and/or First Class, U.S. Mail, Postage Prepaid.

/s/ Christian E. Rice

Christian E. Rice

**SOAH DOCKET NO. 473-22-04394
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**APPLICATION OF ENTERGY TEXAS, § BEFORE THE STATE OFFICE
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RATES § ADMINISTRATIVE HEARINGS**

**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO
ENTERGY TEXAS, INC.'S FIRST REQUEST FOR INFORMATION**

ETI-TIEC 1-1

Please provide, in native format, all workpapers and documents supporting the testimony of each witness filing testimony on your behalf in this proceeding. Please ensure all formula and cells are intact.

Response: Please see the direct testimonies and workpapers of Charles S. Griffey, Jeffrey Pollock, and Michael P. Gorman.

Preparer: Charles S. Griffey, Jeffrey Pollock, and Michael P. Gorman

Sponsor: Charles S. Griffey, Jeffrey Pollock, and Michael P. Gorman

**SOAH DOCKET NO. 473-22-04394
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APPLICATION OF ENTERGY TEXAS, INC. FOR AUTHORITY TO CHANGE RATES	§ § §	BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS
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**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO
ENTERGY TEXAS, INC.'S FIRST REQUEST FOR INFORMATION**

ETI-TIEC 1-2

For each testifying expert, please provide:

- a. A list of all cases in which the testifying expert has submitted testimony, from 2015 to the present;
- b. Copies of all prior testimony, articles, speeches, published materials, and peer review materials written by the testifying expert, from 2015 to the present;
- c. The testifying expert's billing rate for this proceeding; and
- d. All documents provided to, reviewed by, or prepared by or for the testifying expert in anticipation of the testifying expert filing testimony in this proceeding.

Response:

Pursuant to an agreement with counsel for ETI, ETI-TIEC 1-2 has been amended as follows:

- a. A list of all cases in which the testifying expert has submitted testimony, from 2015 to the present;
- b. Copies of all prior testimony, articles, speeches, published materials, and peer review materials written by the testifying expert, from 2015 to the present;
- c. The testifying expert's billing rate for this proceeding; and
- d. All documents provided to, reviewed by, or prepared by or for the testifying expert in anticipation of the testifying expert filing testimony in this proceeding, *excluding communications between the testifying expert and counsel, consistent with Texas Rules of Civil Procedure Sec. 195.5(c).*

- a. Please see Exhibit CSG-1 of the Direct Testimony of Charles S. Griffey, Appendix B of the Direct Testimony and Exhibits of Jeffry Pollock, and Attachment ETI 1-2(a) – Gorman.
- b. Pursuant to an agreement with counsel for ETI, the deadline to respond or object to ETI-TIEC 1-2(b) is Wednesday, November 9.
- c. The testifying experts' billing rates for this proceeding are \$■■■■ \$■■■■ and \$■■■■ per hour for Mr. Griffey, Mr. Pollock, and Mr. Gorman, respectively.
- d. In addition to the documents mentioned in each testifying expert's direct testimony and workpapers, each testifying expert reviewed ETI's application, direct testimonies, exhibits, workpapers, and discovery responses provided in this proceeding. Mr. Pollock also reviewed prior ETI rate cases.

Preparer: Charles S. Griffey, Jeffry Pollock, and Michael P. Gorman

Sponsor: Charles S. Griffey, Jeffry Pollock, and Michael P. Gorman

Brubaker & Associates, Inc.
Testimony Filed Since
January 1, 2015
by Michael P. Gorman

Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
10/28/2022	MT	2022.07.073	NORTHWESTERN CORPORATIAON D/B/A NORTHWESTERN ENERGY	Rebuttal / Cross-Answering	Avoided Cost Capacity/Energy; Contract Extension	Colstrip Energy Limited Partnership
10/26/2022	TX	53719	ENERGY TEXAS, INC.	Direct / Responsive	Rate of Return	Texas Industrial Energy Consumers
10/20/2022	GA	44280	GEORGIA POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Georgia Public Service Commission Public Interest Advocacy Staff
10/17/2022	NM	22-00155-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Standby Rate	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
9/29/2022	IN	38706 FAC 136	NORTHERN INDIANA PUBLIC SERVICE COMPANY	Direct / Responsive	Earnings Bank Balance	NIPSCO Industrial Group
9/23/2022	MT	2022.06.064	NORTHWESTERN ENERGY	Direct / Responsive	Corporate Restructuring; Ring-Fence	Montana Large Customer Group
9/2/2022	NC	E-100, Sub 179	DUKE ENERGY PROGRESS, LLC AND DUKE ENERGY CAROLINAS, LLC	Direct / Responsive	Integrated Resource Plans ; Carbon Plan	Carolina Industrial Group for Fair Utility Rates (CIGFUR) II and III
9/1/2022	IN	38707 FAC-133	DUKE ENERGY INDIANA, LLC	Direct / Responsive	Fuel Cost Adjustment	Duke Industrial Group
8/29/2022	IN	38703 FAC-133 S1	INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA	Direct / Responsive	Fuel Cost Recovery	AES Indiana Industrial Group
8/26/2022	TX	53601	ONCOR ELECTRIC DELIVERY COMPANY LLC	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
8/11/2022	OR	UE 399	PACIFICORP D/B/A PACIFIC POWER	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Alliance of Western Energy Consumers and Oregon Citizens' Utility Board
8/8/2022	CA	22-04-008, 22-04-009, 22-04-011, 22-04-012	PACIFIC GAS AND ELECTRIC COMPANY, SOUTHERN CALIFORNIA EDISON COMPANY, SOUTHERN CALIFORNIA GAS COMPANY, SAN DIEGO GAS & ELECTRIC COMPANY	Direct / Responsive	Cost of Capital	Energy Producers & Users Coalition, Indicated Shippers and The Utility Reform Network
8/5/2022	MT	2022.07.073	NORTHWESTERN CORPORATIAON D/B/A NORTHWESTERN ENERGY	Direct / Responsive	Avoided Cost Capacity/Energy; Contract Extension	Colstrip Energy Limited Partnership
8/3/2022	IN	45722	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/BA CENTERPOINT ENERGY INDIANA	Direct / Responsive	Securitization	CenterPoint Indiana South Industrial Group
7/29/2022	AR	21-087-U	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct / Responsive	Formula Rate Plan	The Office of the Arkansas Attorney General Leslie Rutledge
7/19/2022	VA	PUR-2021-00255	VIRGINIA-AMERICAN WATER COMPANY	Direct / Responsive	Rate of Return / Capital Structure / Revenue Allocation / Rate Design	Hopewell Committee for Fair Water Rates
7/1/2022	DE	22-0002	DELMARVA POWER & LIGHT COMPANY	Direct / Responsive	Rate of Return / Capital Structure	State of Delaware Division of the Public Advocate
6/22/2022	OR	UE 399	PACIFICORP D/B/A PACIFIC POWER	Direct / Responsive	Rate of Return / Capital Structure	Alliance of Western Energy Consumers and Oregon Citizens' Utility Board
6/6/2022	MN	E015/GR-21-335	MINNESOTA POWER	Surrebuttal	Prepaid Pension Asset; Revenues; Stranded Cost; Labor; Jurisdictional Allocation	Large Power Intervenors
5/31/2022	NM	21-00267-UT	NEW MEXICO GAS COMPANY	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	New Mexico Affordable Reliable Energy Alliance
5/4/2022	OK	PUD 202100164	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct / Responsive	Performance Based Regulation; Power Pool Trackers	Federal Executive Agencies

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Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
5/3/2022	MT	2021.11.132	NORTHWESTERN ENERGY	Direct / Responsive	Energy Storage; Fuel Adjustment Clause	Montana Large Customer Group
4/29/2022	KS	21-EKME-329-GIE	EVERGY	Stipulations / Agreements / Settlements	Stipulations / Settlements / Agreements	Natural Gas Transportation Customer Coalition, the Kansas Industrial Consumers Group, Inc. and USD #259, Sedgwick County
4/22/2022	OR	UG 435	NORTHWEST NATURAL GAS COMPANY D/B/A NW NATURAL	Direct / Responsive	Rate of Return	Alliance of Western Energy Consumers and Oregon Citizens' Utility Board
4/18/2022	MN	E015/GR-21-335	MINNESOTA POWER	Direct / Responsive	Prepaid Pension Asset / OPEB; Jurisdictional Allocations; Stranded Cost Recovery; Labor Expense; Revenues	Large Power Intervenors
2/28/2022	US	ER21-2282-000 / ER21-2282-001	PJM INTERCONNECTION LLC	Direct / Responsive	Transmission Cost of Service	Joint Consumer Advocates
2/17/2022	AR	21-070-U	SOUTHWESTERN ELECTRIC POWER COMPANY	Surrebuttal	Formula Rate Plan	The Office of the Arkansas Attorney General Leslie Rutledge
2/9/2022	IN	45632	SANITARY DISTRICT OF THE CITY OF EAST CHICAGO, INDIANA	Direct / Responsive	Revenue; Labor Expense	The East Chicago Sanitary District Industrial Group
1/31/2022	CA	21-08-013; 21-08-014; 21-08-015	SOUTHERN CALIFORNIA EDISON COMPANY	Direct / Responsive	Capital Recovery Mechanism	Energy Producers & Users Coalition and Indicated Shippers
1/20/2022	IN	45621	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Labor Expense; Rate of Return / Capital Structure; Incentive Compensation; Income Taxes	The NIPSCO Industrial Group
12/7/2021	AR	21-070-U	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Formula Rates	The Office of the Arkansas Attorney General Leslie Rutledge
12/1/2021	KS	21-KGSG-332-gig	KANSAS GAS SERVICE COMPANY	Direct / Responsive	Stipulations / Agreements / Settlements	Natural Gas Transportation Customer Coalition
11/30/2021	KS	21-KGSG-332-GIG	KANSAS GAS SERVICE COMPANY	Direct / Responsive	Stipulations / Agreements / Settlements	Natural Gas Transportation Customer Coalition
11/22/2021	KS	21-BHCG-334-GIG & 21-BHCG-370-MIS	BLACK HILLS ENERGY	Stipulations / Agreements / Settlements	Carrying Costs	Natural Gas Transportation Customer Coalition
11/19/2021	IN	45576	INDIANA MICHIGAN POWER COMPANY	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	The I&M Industrial Group
11/19/2021	IN	45564	SOUTHERN INDIAN GAS AND ELECTRIC COMPANY d/b/a CENTERPOINT ENERGY INDIANA SOUTH	Direct / Responsive	Capital Additional Recovery; Collateral Recovery	The CenterPoint Indiana South Industrial Group
11/12/2021	NM	20-00238-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Stipulations / Agreements / Settlements	Overall Cost of Service	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
11/12/2021	IN	38706 FAC 130 S1	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Loss of Generation; Fuel Adjustment Clause	The NIPSCO Industrial Group
11/3/2021	CO	21AL-0317E	PUBLIC SERVICE COMPANY OF COLORADO	Direct / Responsive	Wind Generation Recovery; Prepaid Pension Asset; Incentive Compensation	Federal Executive Agencies
10/27/2021	LA	U-35441	SOUTHWESTERN ELECTRIC POWER COMPANY	Surrebuttal	Formula Rates	Federal Executive Agencies

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Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
10/22/2021	TX	52195	EL PASO ELECTRIC COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
10/12/2021	IN	45576	INDIANA MICHIGAN POWER COMPANY	Direct / Responsive	Labor Adjustment; Rate of Return / Capital Structure; Prepaid Pension Asset; Incentive Compensation	The I&M Industrial Group
10/6/2021	IN	45533	CITY OF BLOOMINGTON, INDIANA	Stipulations / Agreements / Settlements	Stipulation / Agreement / Settlements	Trustees of Indiana University on Behalf of its Bloomington Campus
8/17/2021	CA	21-06-016	SOUTHERN CALIFORNIA EDISON COMPANY	Direct / Responsive	Wildfire Costs; Revenue Bonds	Energy Producers & Users Coalition
8/13/2021	OK	PUD 202100055	PUBLIC SERVICE COMPANY OF OKLAHOMA	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	United States Department of Defense and all other Federal Executive Agencies
7/30/2021	IN	45533	CITY OF BLOOMINGTON, INDIANA	Direct / Responsive	Revenues; Solar Costs; Labor Expense; Capital Programs	Trustees of Indiana University on Behalf of its Bloomington Campus
7/21/2021	LA	U-35441	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Formula Rate Plans; Rate Base	Federal Executive Agencies
7/16/2021	NM	20-00222-UT	PUBLIC SERVICE COMPANY OF NEW MEXICO	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	New Mexico Affordable Reliable Energy Alliance
7/7/2021	IL	21-0098	NICOR GAS COMPANY	Rebuttal / Cross-Answering	Prepaid Pension Asset; Labor Expenses; Incentive Compensation	Illinois Industrial Energy Consumers and Citizens Utility Board
7/1/2021	NM	20-00238-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Stipulations / Agreements / Settlements	Overall Cost of Service	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
6/28/2021	IN	45502	INDIANAPOLIS POWER & LIGHT COMPANY	Direct / Responsive	Stranded Investment Cost	The AESI Industrial Group
6/21/2021	FL	20210015-EI	FLORIDA POWER & LIGHT COMPANY	Direct / Responsive	Plant Retirement Costs; Multi-Year Rate Plan; Rate of Return / Capital Structure	Federal Executive Agencies
5/17/2021	NM	20-00238-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Abandoned Plant; Incentive Compensation; Rate of Return / Capital Structure	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
5/11/2021	IL	21-0098	NICOR GAS COMPANY	Direct / Responsive	Prepaid Pension Asset; Labor Expense; Incentive Compensation	Illinois Industrial Energy Consumers and Citizens Utility Board
5/3/2021	IN	45468	VECTREN NORTH	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation	The Vectren North Industrial Group
4/21/2021	NM	20-00222-UT	PUBLIC SERVICE COMPANY OF NEW MEXICO	Rebuttal / Cross-Answering	Acquisition / Merger	New Mexico Affordable Reliable Energy Alliance
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	Acquisition / Merger	New Mexico Affordable Reliable Energy Alliance
3/31/2021	TX	51415	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
3/31/2021	IN	45468	VECTREN NORTH	Direct / Responsive	Incentive Compensation; IT Investments; Rate of Return / Capital Structure	The Vectren North Industrial Group

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Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
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
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

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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
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

Brubaker & Associates, Inc.
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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	UT	19-057-02	DOMINION ENERGY UTAH	Direct / Responsive	Rate of Return / Capital Structure	Federal Executive Agencies
10/17/2019	GA	42516	GEORGIA POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Georgia Public Service Commission Public Interest Advocacy Staff
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 Public Interest Advocacy Staff
9/6/2019	AK	U-19-005 / U-19-006	ANCHORAGE WATER AND WASTEWATER UTILITY	Direct / Responsive	Rate of Return / Capital Structure	Federal Executive Agencies
8/21/2019	IL	19-0436	AMEREN ILLINOIS COMPANY	Rebuttal / Cross- Answering	TCJA - Parent Company Costs	Citizens Utility Board and Illinois Industrial Energy Consumers
8/21/2019	CA	19-04-014; 19-04-015; 19- 04-017; 19-04-018	SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY; PACIFIC GAS AND ELECTRIC	Rebuttal / Cross- Answering	Rate of Return / Capital Structure	Energy Producers & Users Coalition, Indicated Shippers, and The Utility Reform Network
8/20/2019	IN	45235	INDIANA MICHIGAN POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	The I&M Industrial Group
8/14/2019	IL	19-0387	COMMONWEALTH EDISON COMPANY	Rebuttal / Cross- Answering	Depreciation Rates / Study / Expense	Citizens Utility Board and Illinois Industrial Energy Consumers
8/1/2019	CA	19-04-014; 19-04-015; 19- 04-017; 19-04-018	SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY; PACIFIC GAS AND ELECTRIC	Direct / Responsive	Rate of Return / Capital Structure	Energy Producers & Users Coalition, Indicated Shippers, and The Utility Reform Network
7/26/2019	US	PL19-4-000	FEDERAL ENERGY REGULATORY COMMISSION	Rebuttal / Cross- 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 COMPANY	Direct / Responsive	Formula Rate Plan - Economic Development Rider	The Office of the Arkansas Attorney General Leslie Rutledge
7/12/2019	AK	U-18-102 / U-19-020 / U- 19-021	MUNICIPALITY OF ANCHORAGE d/b/a MUNICIPAL LIGHT & POWER DEPARTMENT / CHUGACH ELECTRIC 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 Industrial Energy Consumers
6/26/2019	US	PL19-4-000	MIDCONTINENT INDEPENDENT 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 Industrial Energy Consumers
6/14/2019	KS	19-WSEE-355-TAR	WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY	Rebuttal / Cross- Answering	Operating Lease	Kansas Industrial Consumers Group, Inc. and Unified School District #259
6/6/2019	TX	49421	CENTERPOINT ENERGY HOUSTON 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 GAS AND ELECTRIC COMPANY	Direct / Responsive	Allocation of Capacity	Kansas Industrial Consumers Group, Inc. and Unified School District #259
6/3/2019	MO		THE METROPOLITAN ST. LOUIS SEWER DISTRICT	Surrebuttal	Wastewater Issue	Missouri Industrial Energy Consumers
5/28/2019	VA	PUR-2018-00175	VIRGINIA-AMERICAN WATER COMPANY	Direct / Responsive	TCJA; Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure	The Hopewell Committee for Fair Water Rates

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5/17/2019	IN	45159	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Stipulations / Agreements / Settlements	Stipulation / Agreement / Settlements	The NIPSCO Industrial Group
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

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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
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

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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
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 / study / Expense	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 Intervenors
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 Intervenors
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

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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
11/7/2017	IN	44967	INDIANA MICHIGAN POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Indiana Michigan Industrial Group
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	IA	RPU-2017-0001	INTERSTATE POWER AND LIGHT COMPANY	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	The Iowa Business Energy Coalition
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
9/7/2017	MI	U-18322	CONSUMERS ENERGY COMPANY	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation	Hemlock Semiconductor Operations LLC

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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
7/21/2017	MN	E-015/GR-16-664	MINNESOTA POWER	Surrebuttal	Class Cost of Service / Rate Design / Revenue Allocation	Large Power Intervenors
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	IL	17-0197	AMEREN ILLINOIS COMPANY	Direct / Responsive	Service Company Costs / Allocations	Illinois Industrial Energy Consumers and Citizens Utility Board
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
6/29/2017	MN	E-015/GR-16-664	MINNESOTA POWER	Rebuttal / Cross-Answering	Decoupling; Class Cost of Service / Rate Design / Revenue Allocation	Large Power Intervenors
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 Intervenors
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

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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
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

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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
12/9/2016	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
12/1/2016	US	EL17-13-000	AMERICAN ELECTRIC POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	AEP Intervenor Group
11/30/2016	US	ER17-211-000	MID-ATLANTIC INTERSTATE TRANSMISSION, LLC	Direct / Responsive	Rate of Return / Capital Structure	Industrial Customer Groups
11/30/2016	MO	ER-2016-0285	KANSAS CITY POWER & LIGHT COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Midwest Energy Consumers' Group
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 Intervenors
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	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
8/24/2016	DE	15-1734	CHESAPEAKE UTILITIES CORPORATION	Direct / Responsive	Rate of Return / Capital Structure	State of Delaware Division of the Public Advocate
8/24/2016	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)
8/17/2016	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

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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
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

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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
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

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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
9/16/2015	WY	20000-469-ER-15 (14076)	ROCKY MOUNTAIN POWER	Rebuttal / Cross-Answering	Rate of Return / Capital Structure; Pollution Control Revenue Bond; London Interbank Offered Rate	Wyoming Industrial Energy Consumers
9/4/2015	IN	44634	NORTHERN INDIANA PUBLIC SERVICE COMPANY	Direct / Responsive	Energy Efficiency; Lost Revenue; Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement; Base Rates; Demand Side Management Adjustment; Rate of Return / Capital Structure	NIPSCO Industrial Group
9/3/2015	IL	15-0305	AMEREN ILLINOIS COMPANY	Rebuttal / Cross-Answering	Income Taxes; Working Capital; ADIT / Deferred Taxes; Carrying Cost; Revenue Requirement	Citizens Utility Board and Illinois Industrial Energy Consumers
9/2/2015	US	EL15-45-000	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC.	Direct / Responsive	Rate of Return / Capital Structure; Revenue Requirement; AFUDC / CWIP; Rate of Return / Capital Structure	Industrial Consumer Groups
8/28/2015	AB	1611090/3585	ALTALINK MANAGEMENT LTD.	Direct / Responsive	AAO / Deferred Costs; Rate of Return / Capital Structure; Revenue Requirement; Class Cost of Service / Rate Design / Revenue Allocation	Alberta Direct Connect Consumers Association

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8/12/2015	IL	15-0287	COMMONWEALTH EDISON COMPANY	Rebuttal / Cross-Answering	Rate Base; Materials and Supplies Inventory Balance; Reconciliation Balance; ADIT / Deferred Taxes	Citizens Utility Board and Illinois Industrial Energy Consumers
7/31/2015	OR	UG-287	CASCADE NATURAL GAS CORPORATION	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement; Long Run Incremental Cost; Cost Recovery Mechanism	Northwest Industrial Gas Users
7/28/2015	WY	20000-469-ER-15 (14076)	ROCKY MOUNTAIN POWER	Direct / Responsive	Rate of Return / Capital Structure	Wyoming Industrial Energy Consumers
7/27/2015	WA	UE-150204 / UG-150205 (Consolidated)	AVISTA CORPORATION, DBA AVISTA UTILITIES	Direct / Responsive	Revenue Requirement; Attrition; Class Cost of Service / Rate Design / Revenue Allocation; Rate Base; Capital Expenditures	Northwest Industrial Gas Users
7/27/2015	US	EL-14-12-002	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC.	Direct / Responsive	Rate of Return / Capital Structure; Rate of Return / Capital Structure	ABATE, CMTC, IIEC, INDIEC, MLIG, WIEG (Joint Complainants)
7/27/2015	IN	44576 / 44602	INDIANAPOLIS POWER & LIGHT COMPANY	Direct / Responsive	Rate of Return / Capital Structure; Revenue Requirement	IPL Industrial Group
7/22/2015	KS	15-WSEE-115-RTS	WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement; Rate of Return / Capital Structure	Kansas Industrial Consumers Group, Inc.; Occidental Chemical Corporation; CCPS Transportation, LLC; Spirit AeroSystems, Inc.; Coffeyville Resources Refining & Marketing, LLC; The Goodyear Tire & Rubber Company; Unified School District #259 and Kansas Association of School Boards
7/17/2015	US	EL-14-12-002	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC., ET AL.	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	ABATE, CMTC, IIEC, INDIEC, MLIG, WIEG (Joint Complainants)
7/13/2015	IL	15-0305	AMEREN ILLINOIS COMPANY	Direct / Responsive	Revenue Requirement; Reconciliation Balance; Working Capital; Weighted Average Cost of Capital; ADIT / Deferred Taxes	Citizens Utility Board and Illinois Industrial Energy Consumers
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; Spirit 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

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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
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

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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