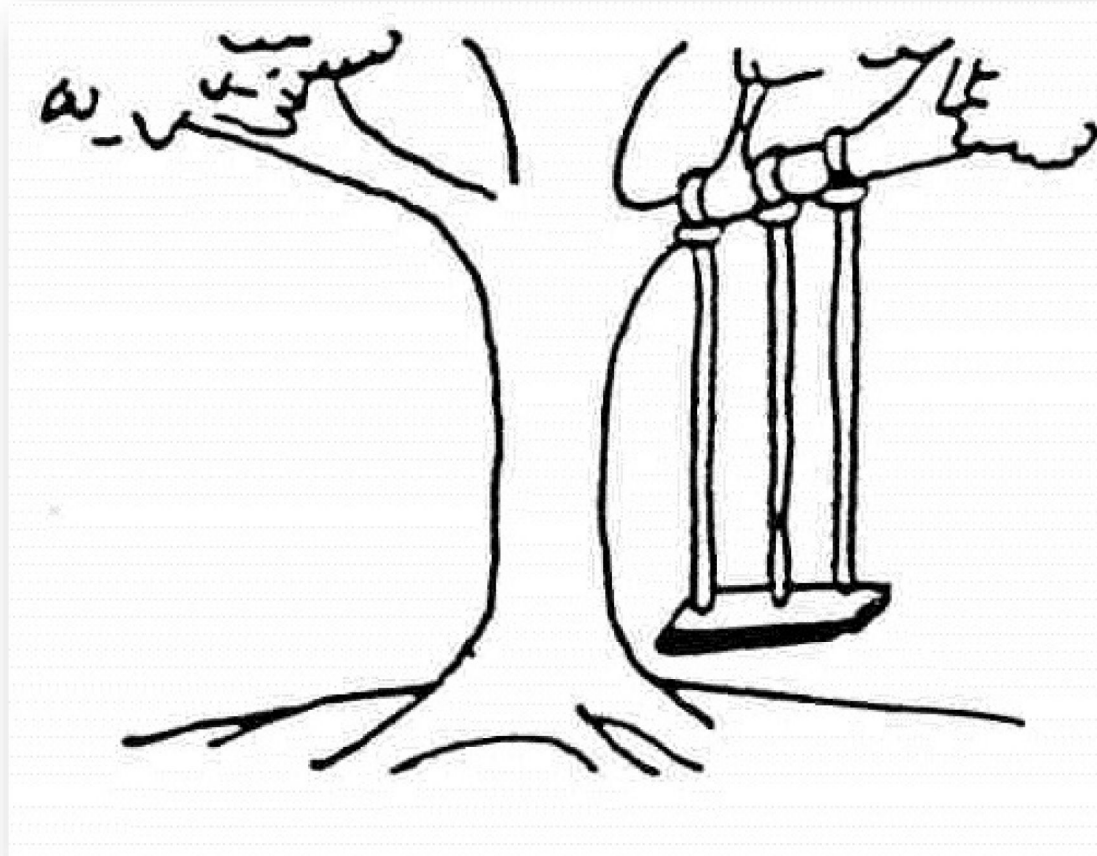
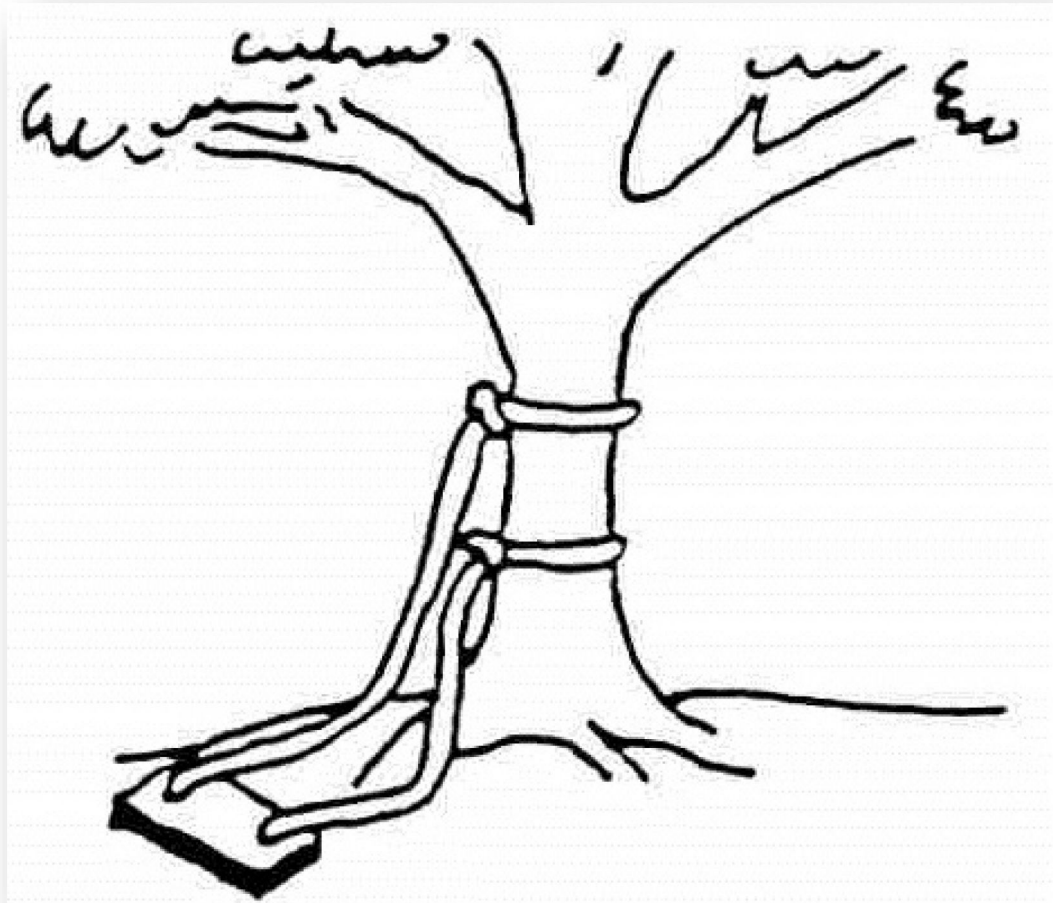


As Specified in the Project Request

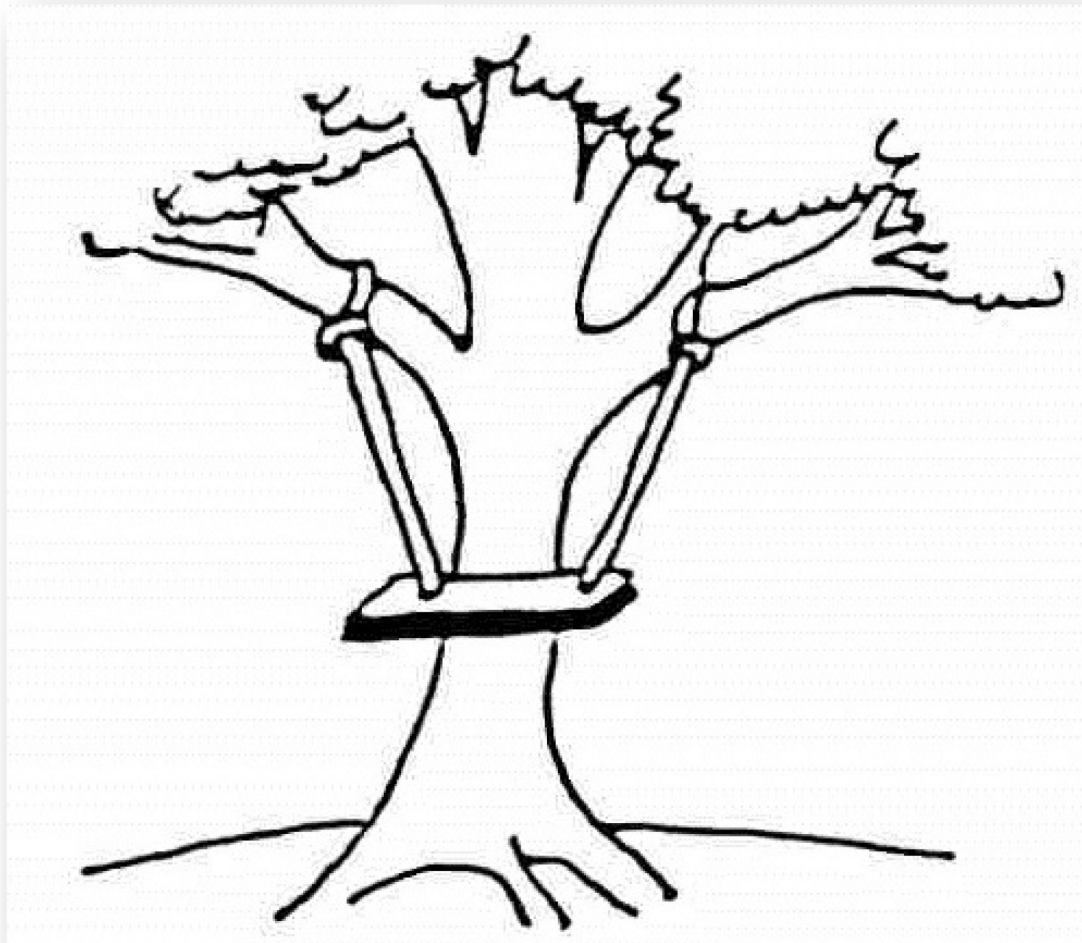


As Designed by the Senior Analyst

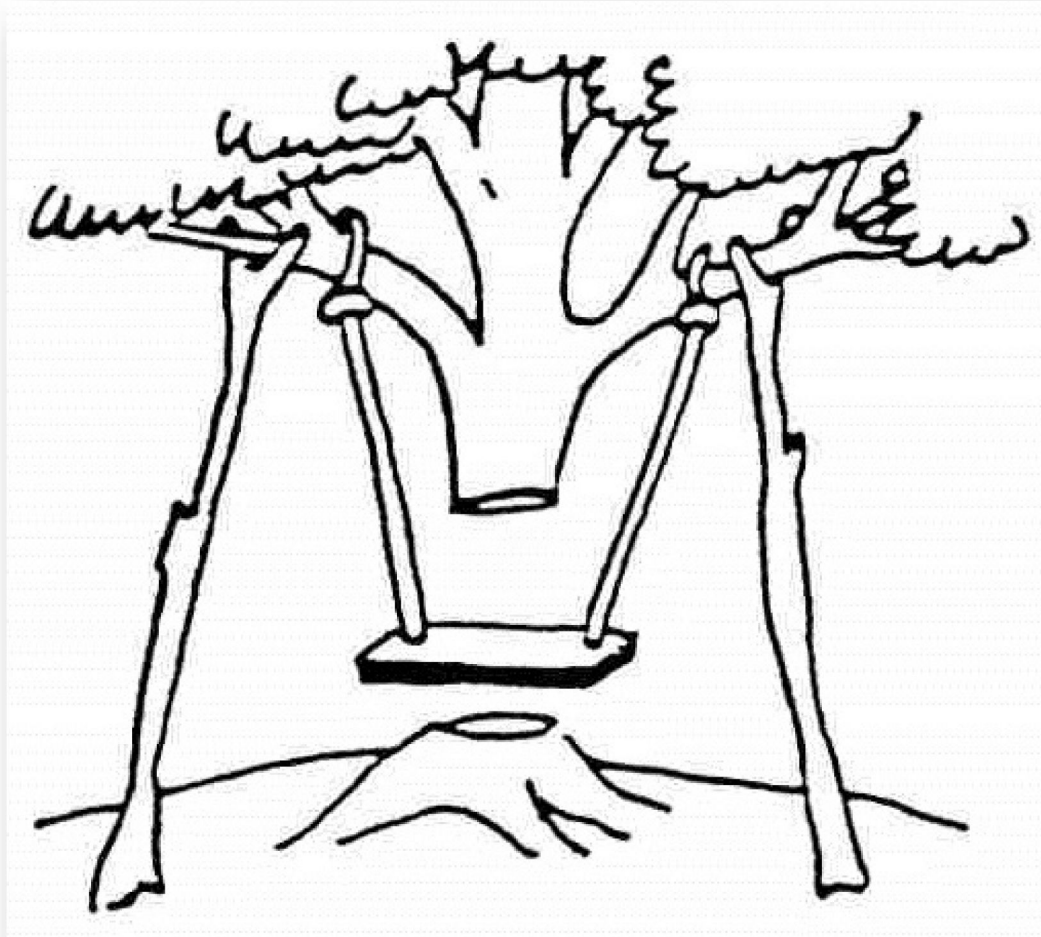


As Produced by the Programmers

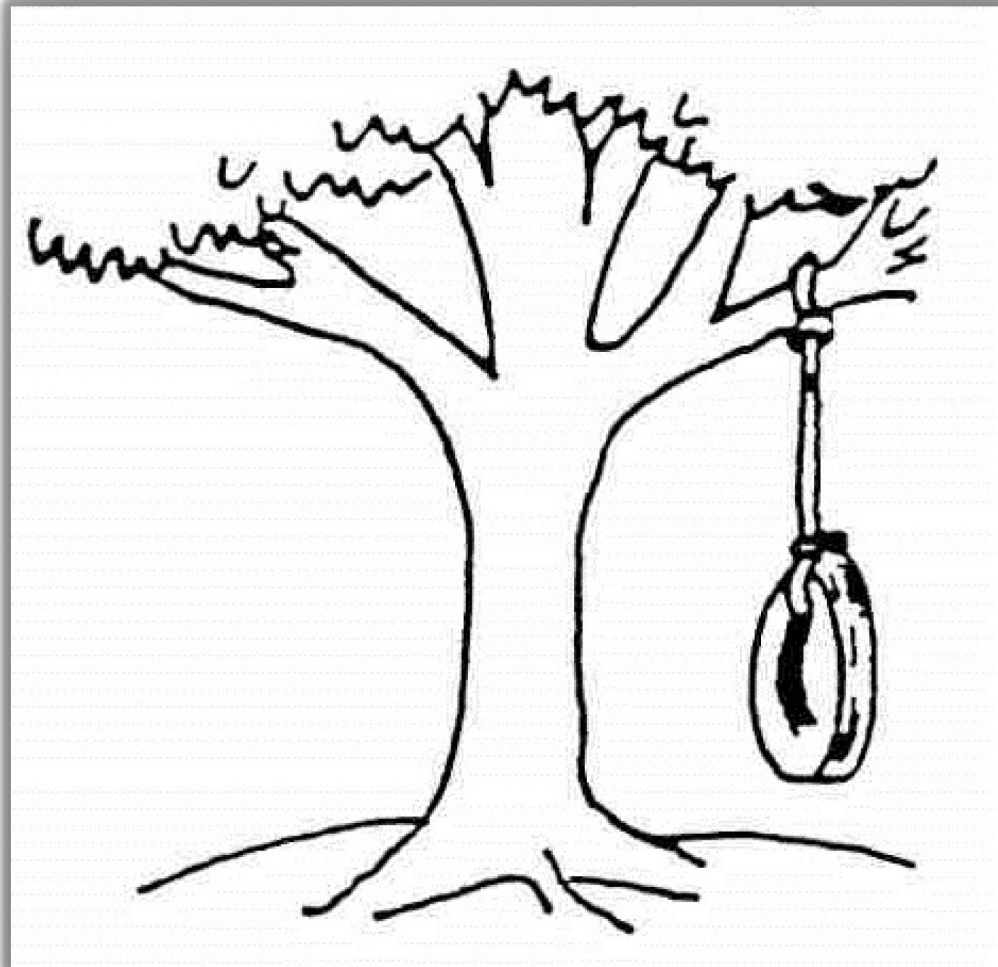
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As Installed at the User's Site



What the User Actually Wanted



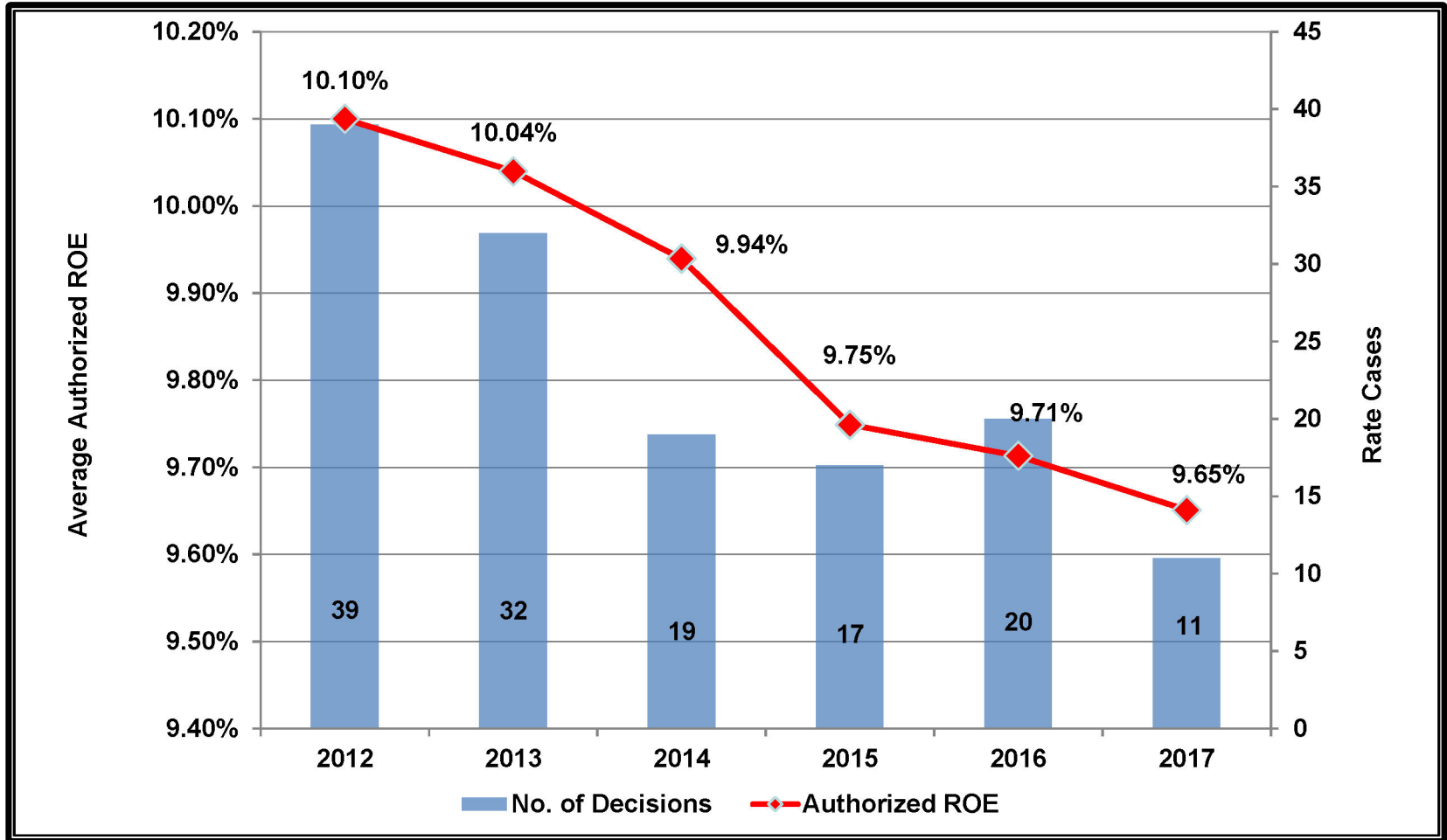
Transmission Rate Base Growth 2011-2016

RTO	Additions (\$ Millions)	CAGR
SPP	\$5,341	21.5%
CAISO	\$7,404	17.9%
PJM	\$17,474	18.5%
ISO-NE	\$3,110	10.4%
MISO	\$8,565	12.1%
NYISO	\$1,153	5.4%

Source: RRA Topical Report, *Electric Transmission: Rate Base, Rate Base Growth and ROEs: 2017 Update* (April 12, 2017).

Average Authorized ROEs Integrated Electric Utilities

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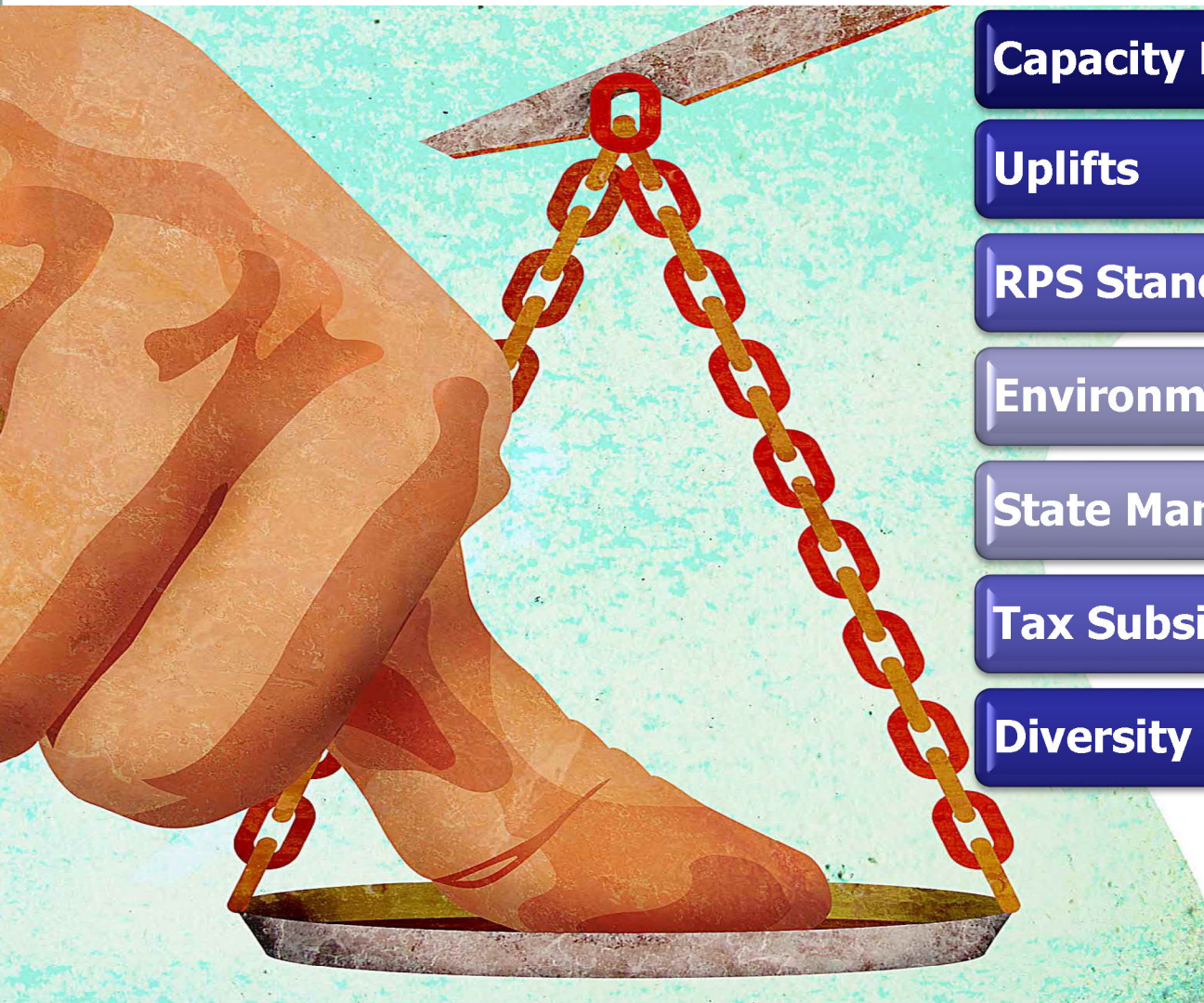


Source:

Utilities are Jumping for JOY



Thumb On the Scale



Capacity Payments (Reliability)

Uplifts

RPS Standards

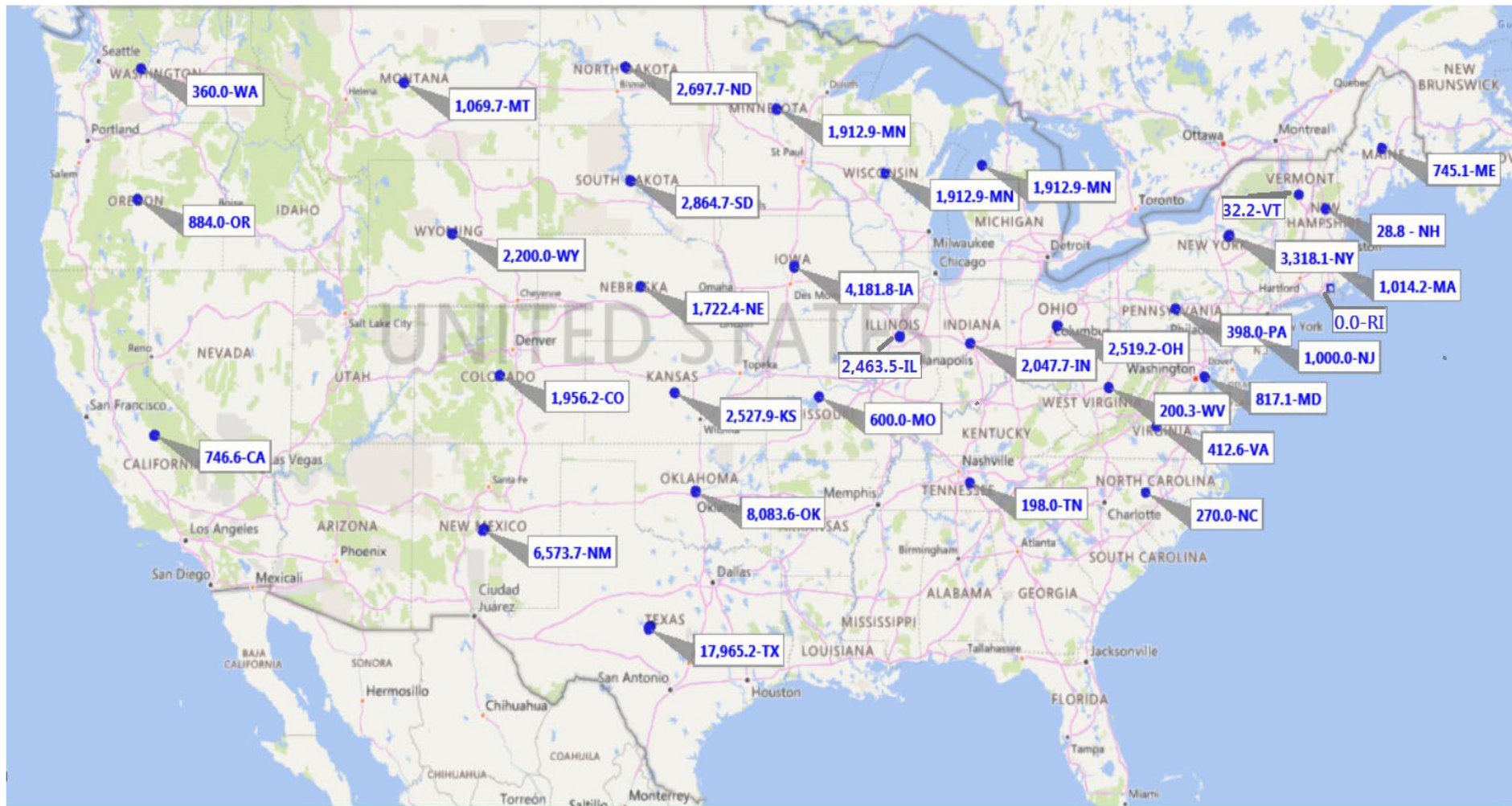
Environmental Standards

State Mandates & Subsidies

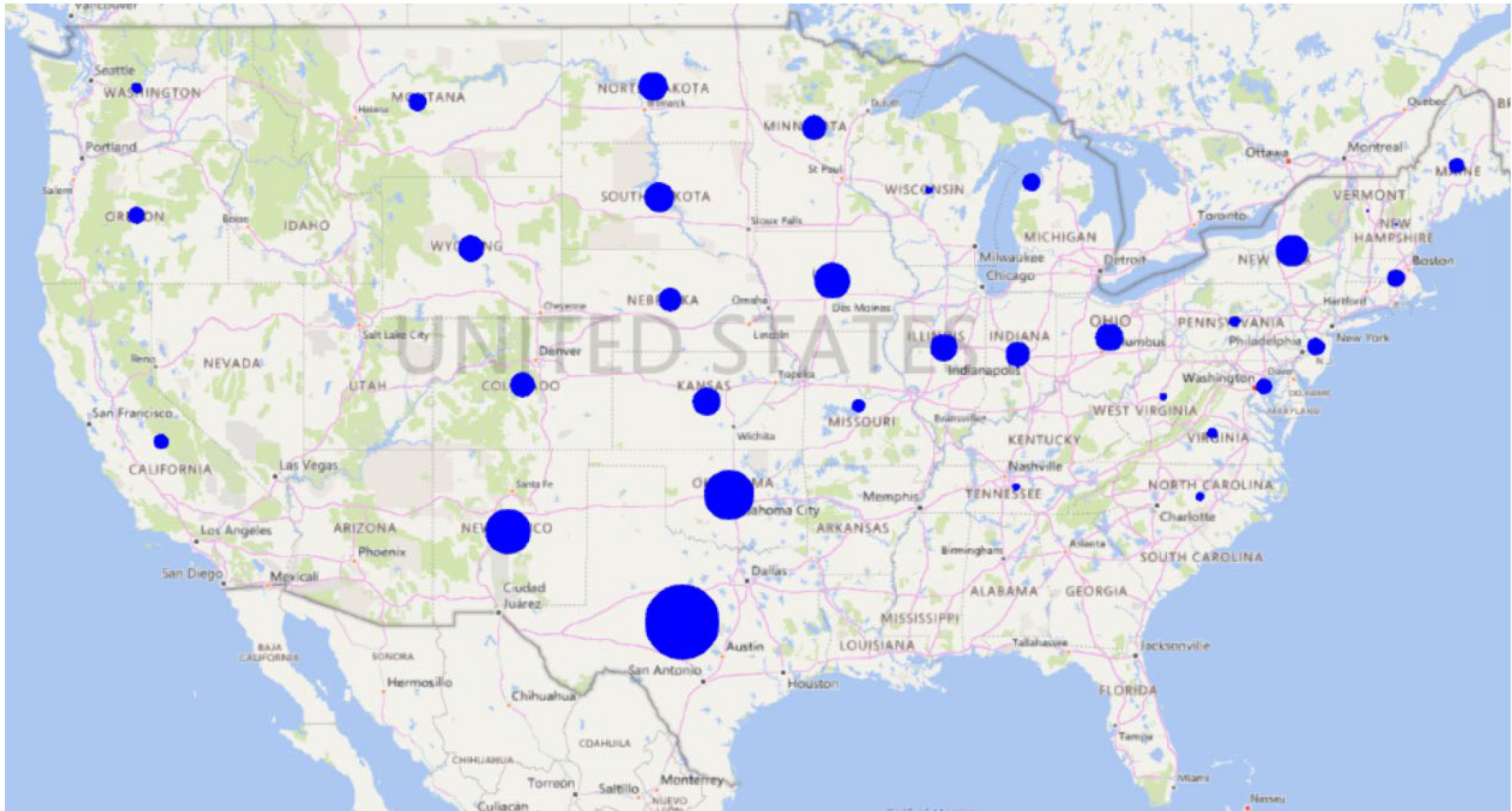
Tax Subsidies

Diversity & Resiliency

New Wind Installations: 2017-2020



New Wind Installations: 2017-2020



Wind Build-Out: 2026

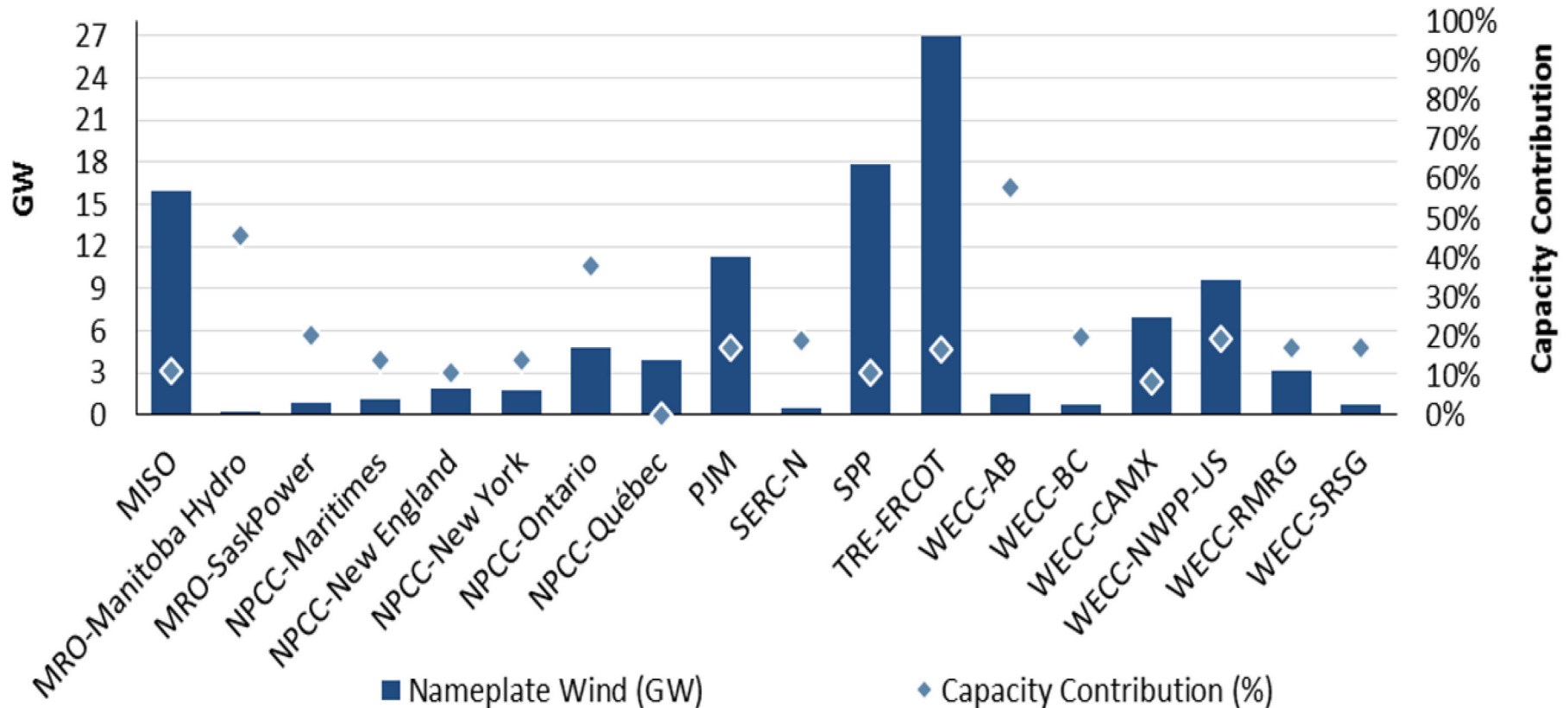


Figure 2.3: 2026 Existing and Tier 1 Wind

Source: 2016 NERC LTRA

Solar Build-Out: 2026

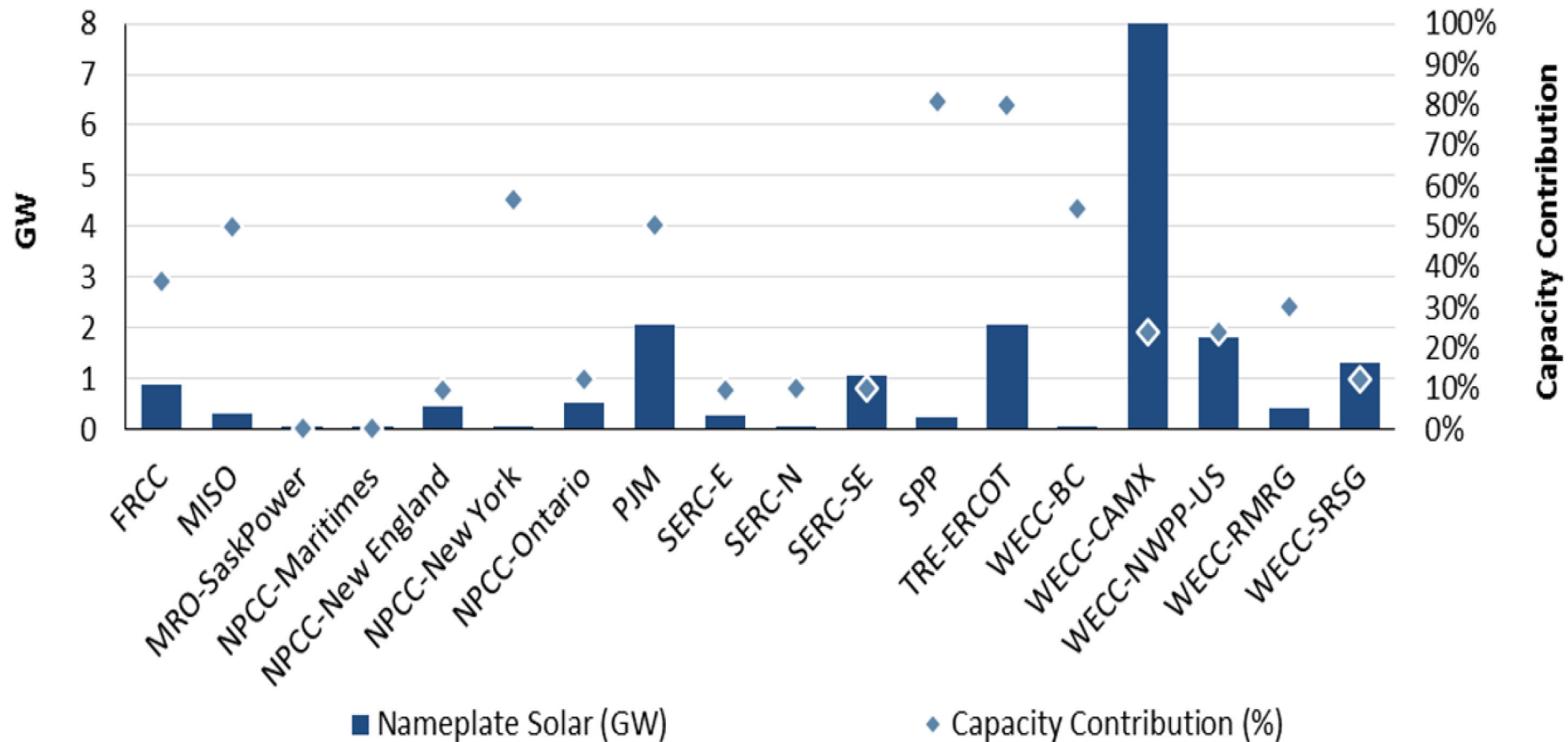
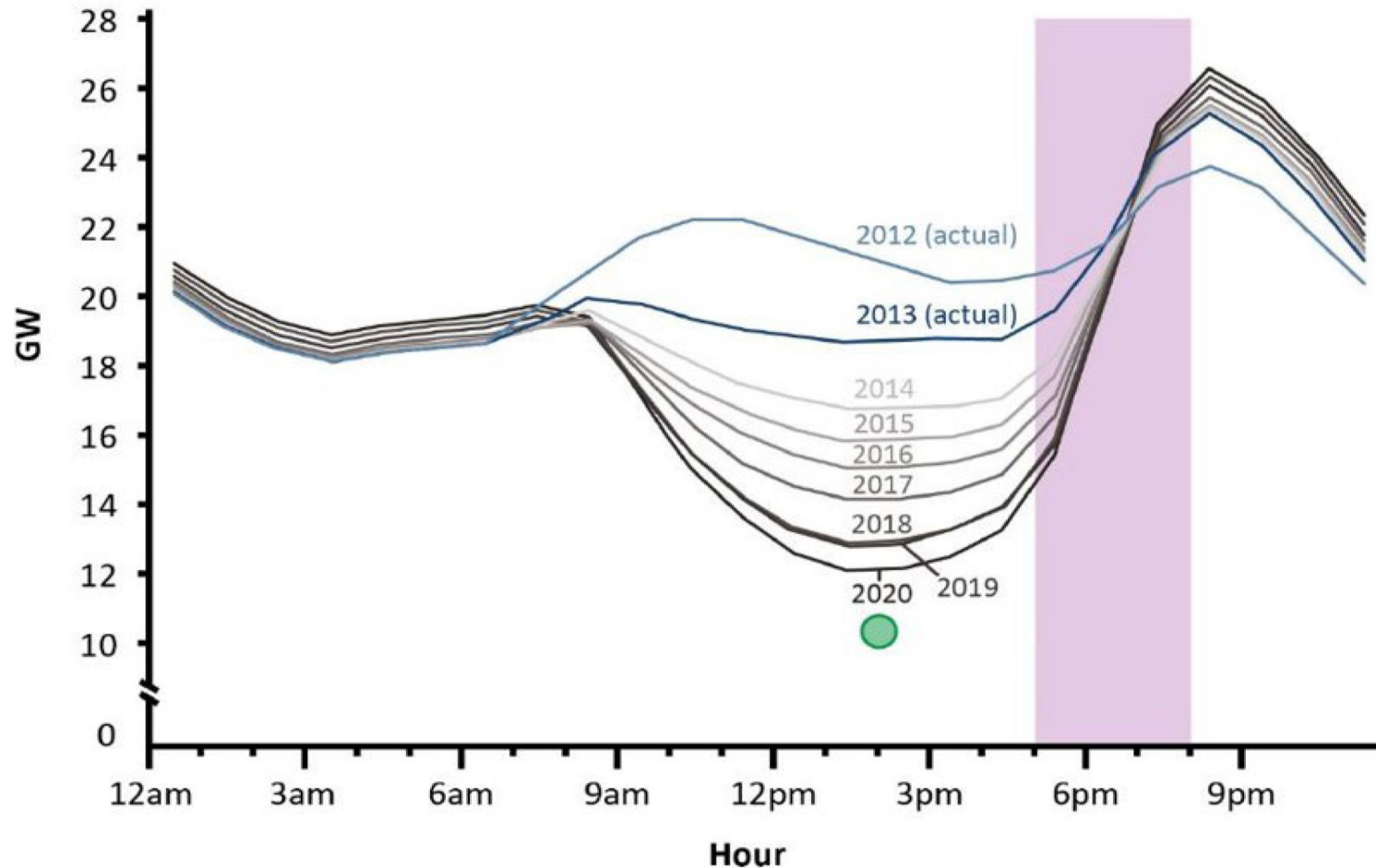


Figure 2.4: 2026 Existing and Tier 1 Solar

Source: 2016 NERC LTRA

Integration Challenges



Source: 2016 NERC LTRA

Retirements

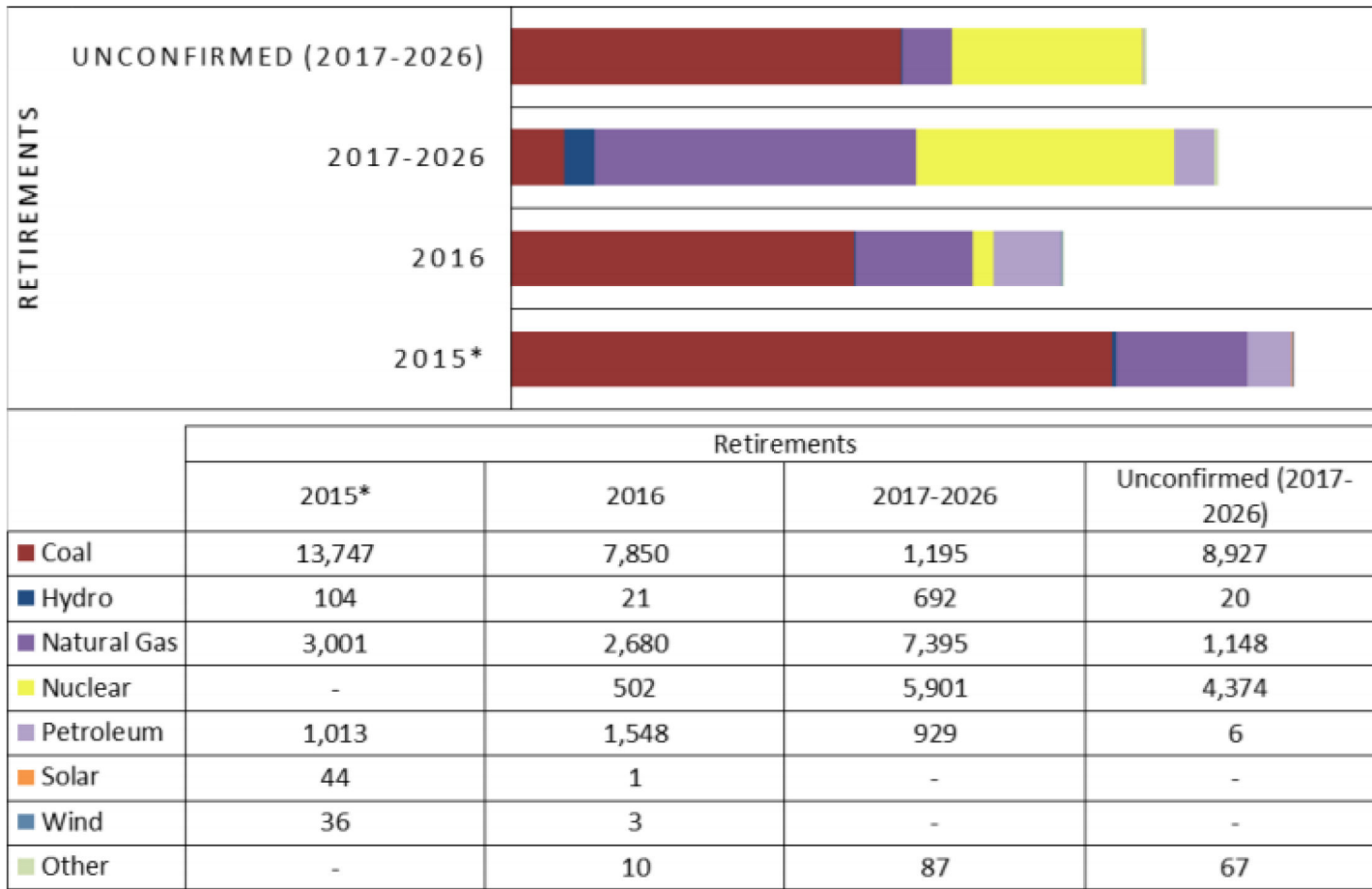
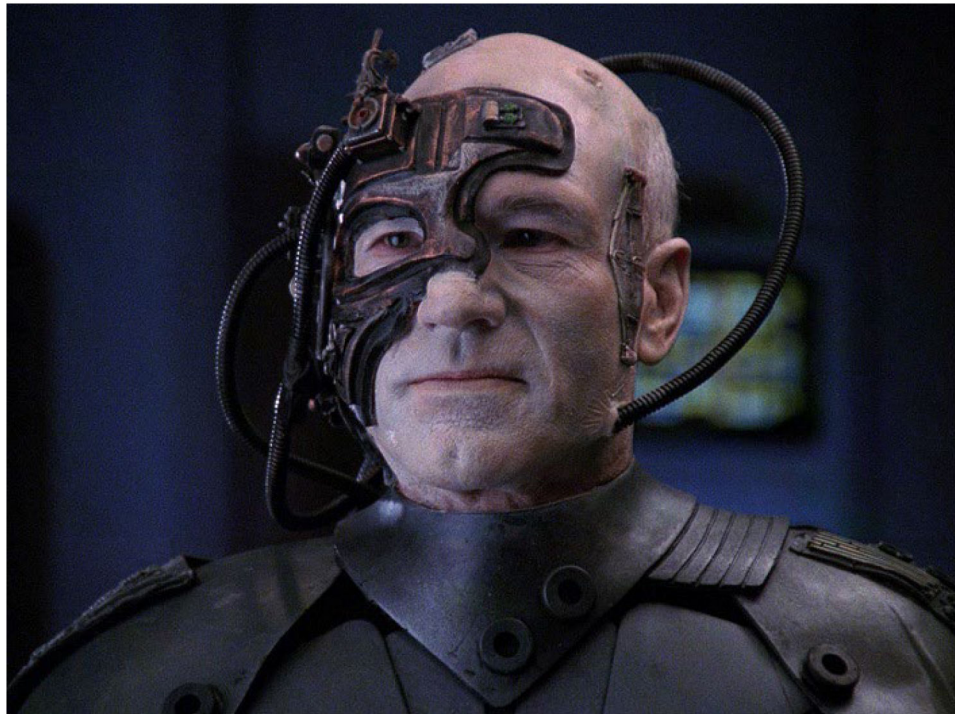


Figure 1.6: NERC-Wide MW Nameplate Capacity Retirements from 2015 to 2026 by Fuel Type
*Actual Data

Source: 2016 NERC LTRA

The Borg were wrong...



Resistance is not futile

...it's also $R = \frac{V}{I}$

Slowing Load Growth

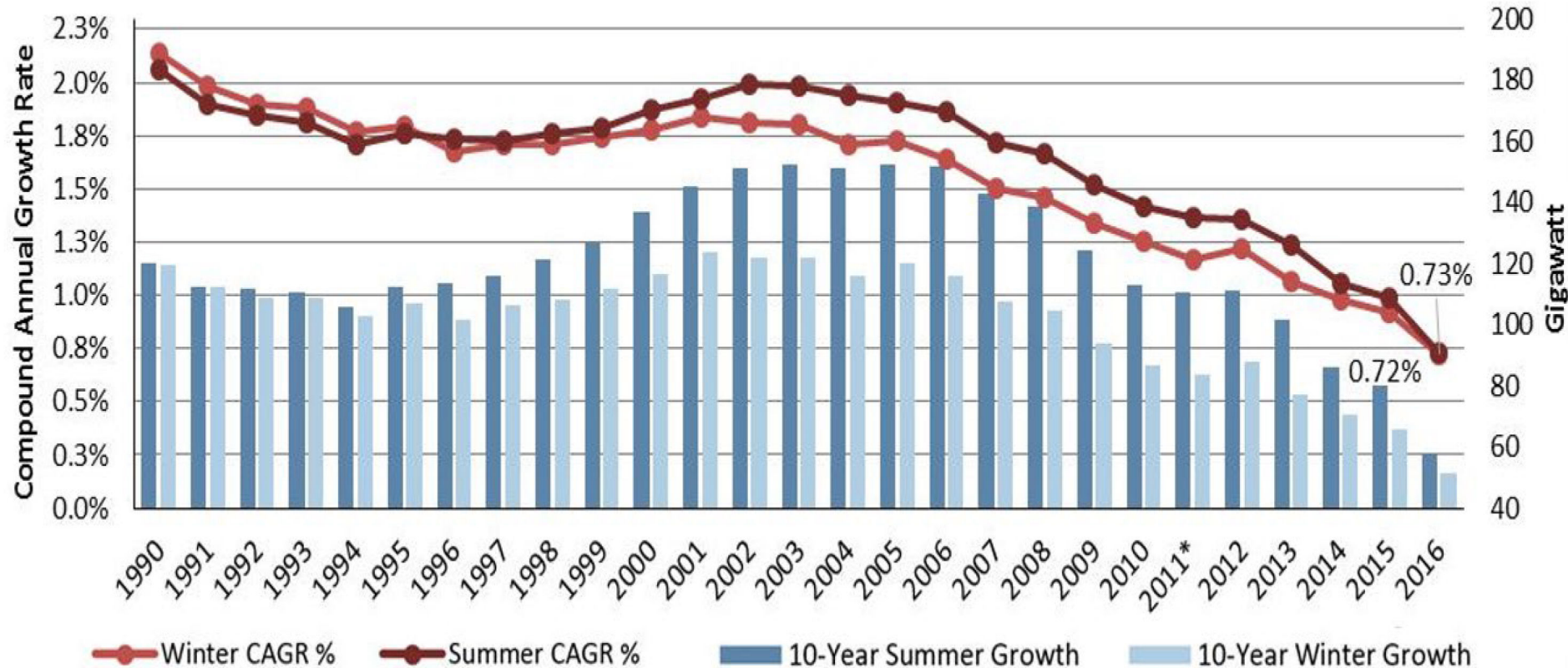


Figure 4.1: Compound Annual Growth Rate–Demand

Source: 2016 NERC LTRA

Load Growth By Region

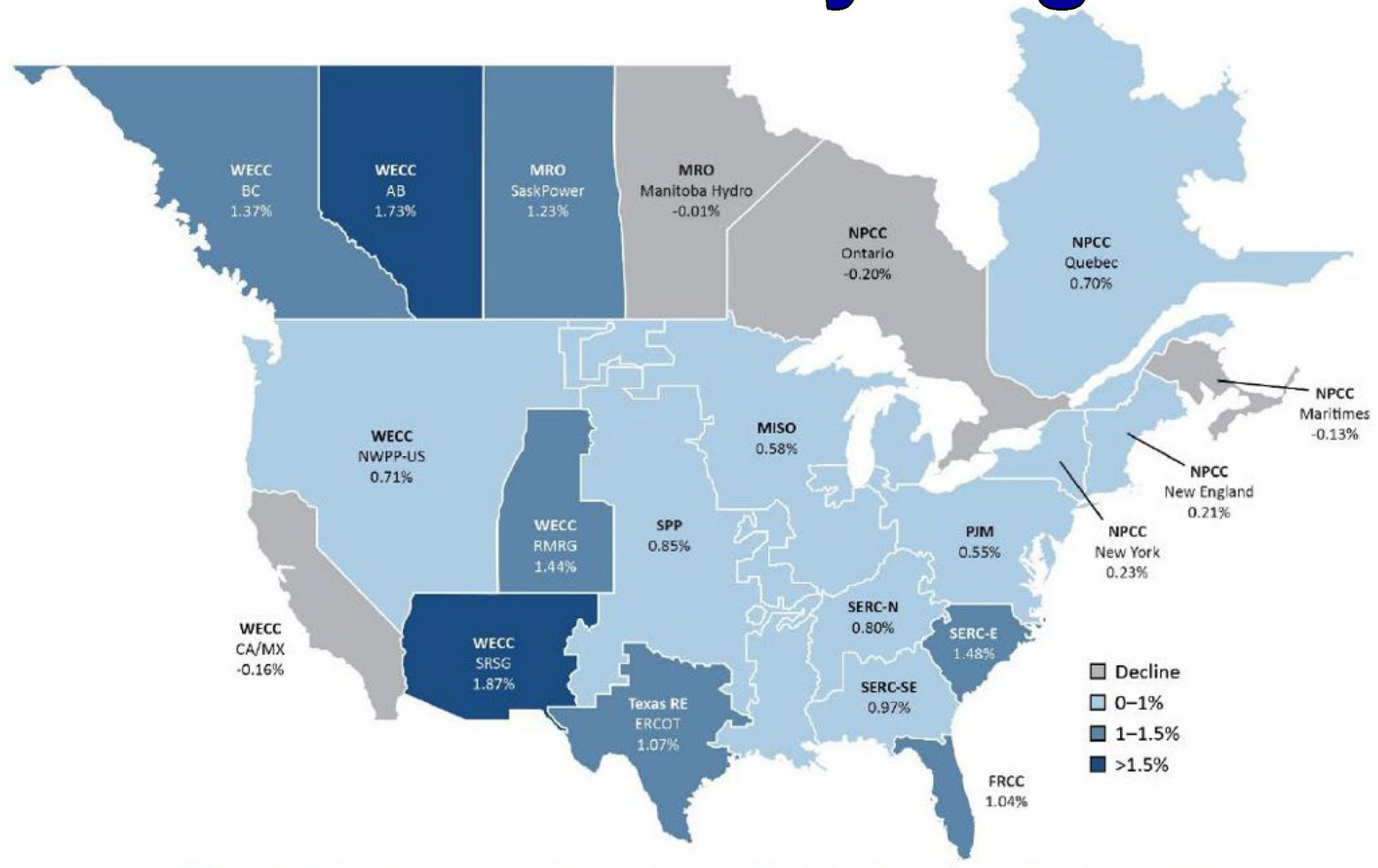
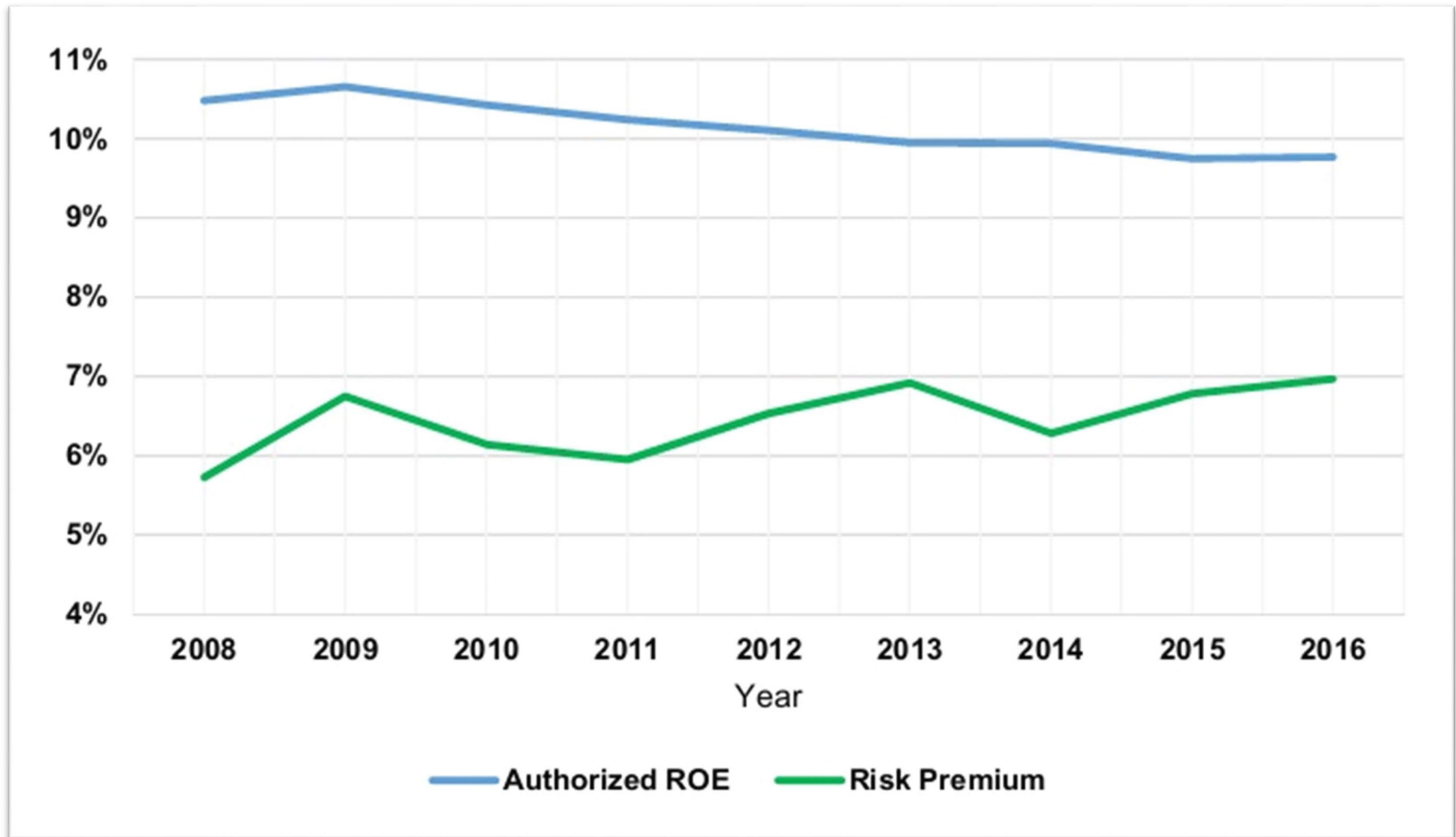


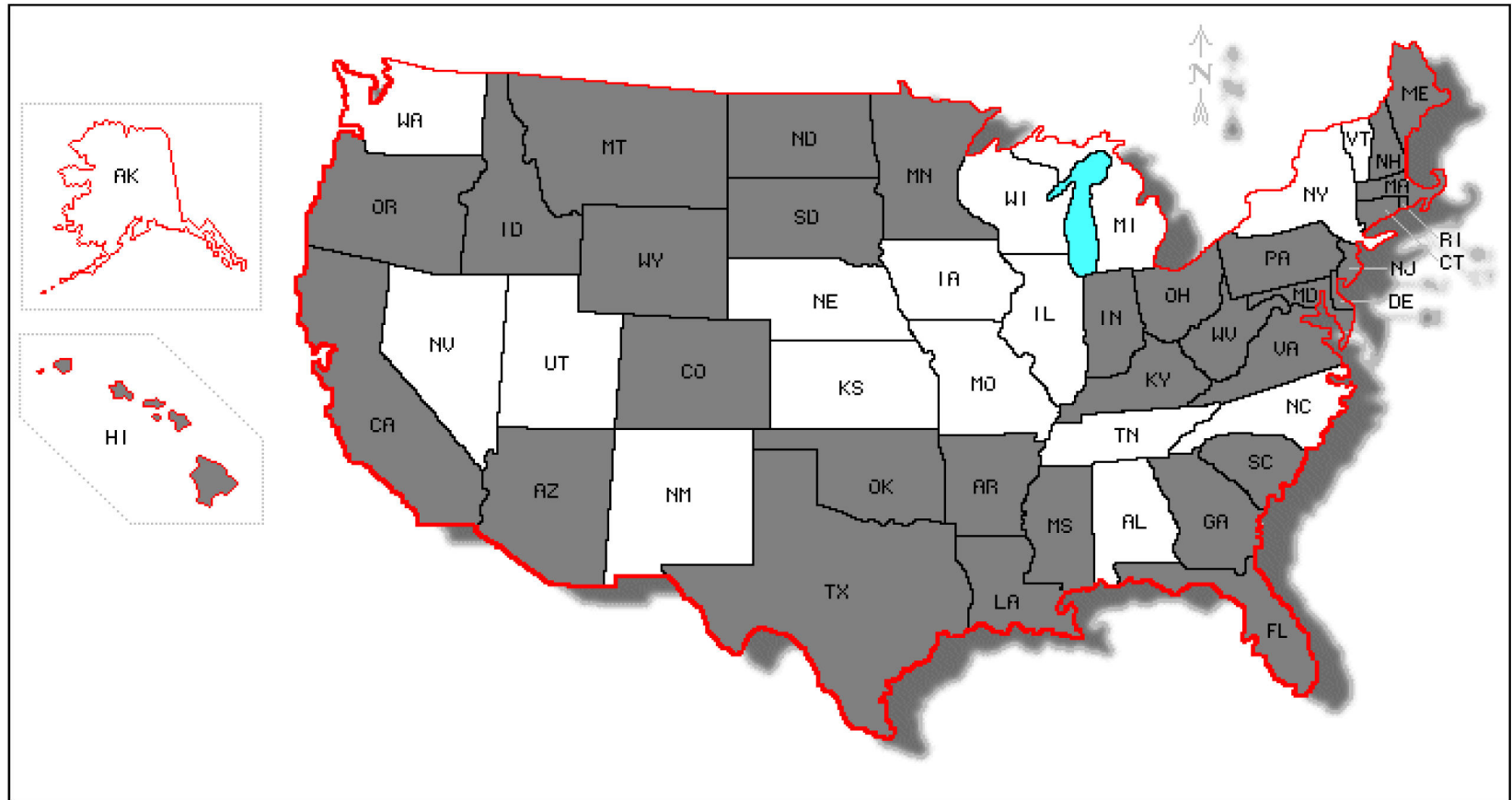
Figure 4.3: GR-Map: Compound Annual Growth Rate by Assessment Area-Demand

Source: 2016 NERC LTRA

Authorized ROE and Risk Premium

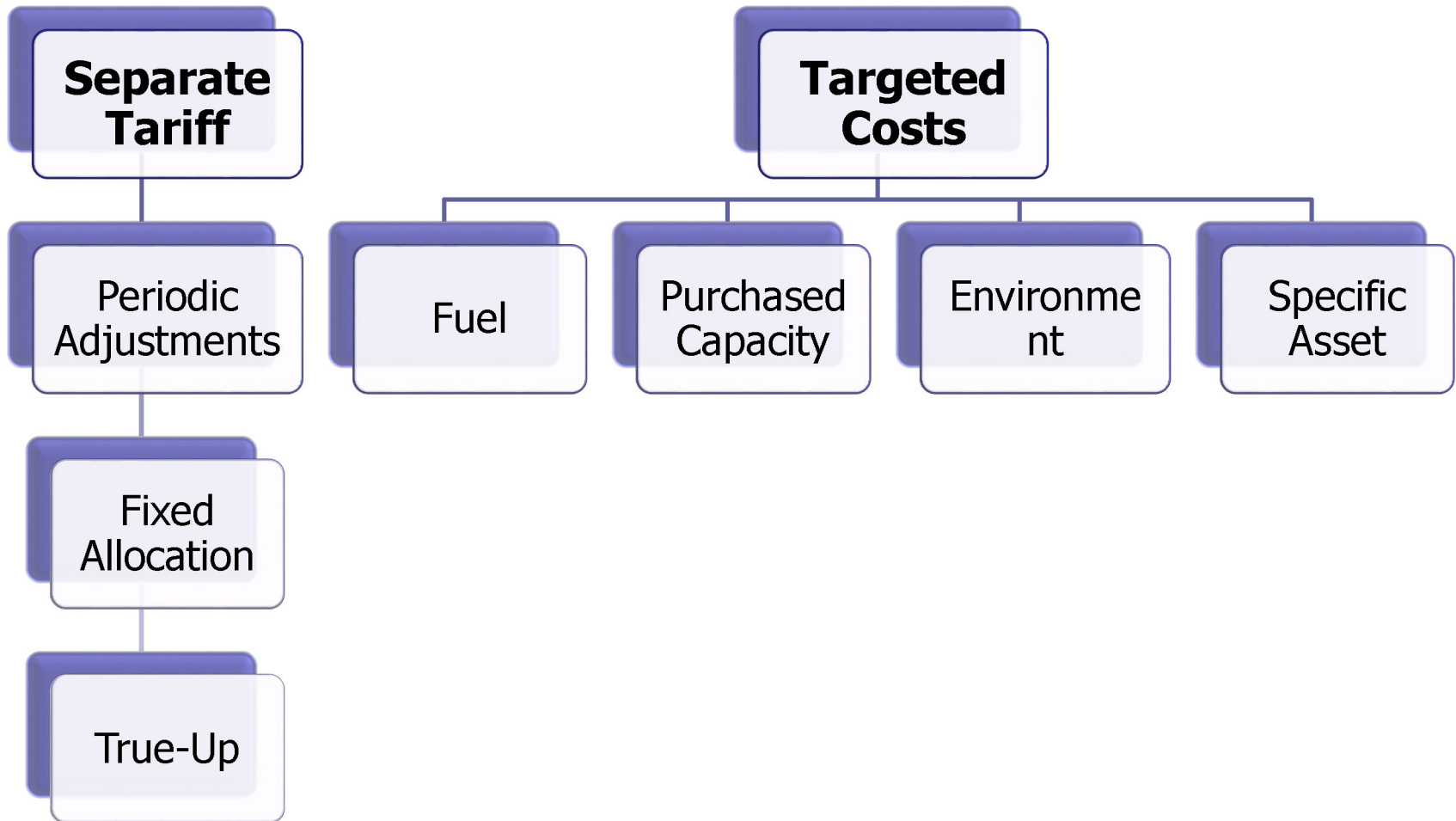


Jurisdictions With Capital Cost Trackers for Electric Utilities



Source: Christensen Associates Energy Consulting, *Alternative Electricity Ratemaking Mechanisms Adopted By Other States*, Figure 13.

Tracker



Tracker

Pro's

- Reduce Regulatory Lag
- Fewer Rate Cases
- Exact Cost Recovery

Con's

- Improper Ratemaking Practices
- Decouples Recovery & Prudence Review
- Risk Shift
- Wrong Incentives

Improper Ratemaking Practices

Higher Costs \neq Higher Rates

- Load Growth: Additional Revenues Offset Higher Costs
- Rate = Unit Cost
- Are Unit Costs Increasing?

Different Cost Allocation Method

- Demand-Related Costs Allocated on kWh

Different Rate Design

- Demand Costs Recovered in a kWh Charge

Questions?



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Brubaker & Associates, Inc.
Testimony Filed 2012 - 2014
by Michael Gorman

Attachment ETI-TIEC 1-2(b) - Gorman
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Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
12/19/2014	WA	UE-121697/UG-121705 & UE-130137/U	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/U	PUGET SOUND ENERGY, INC.	Direct / Responsive	Rate of Return / Capital Structure; Decoupling / Rate Stabilization	The Industrial Customers of Northwest Utilities
1/20/2012	VT	7770	GREEN MOUNTAIN POWER CORPORATION / CENTRAL VERMONT PUBLIC SERVICE CORPORATION	Direct / Responsive	Transmission Service Rate; Class Cost of Service / Rate Design / Revenue Allocation; Merger; Tariff Issues	International Business Machines Corporation
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
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 (Record No. 13816)	ROCKY MOUNTAIN POWER	Surrebuttal	Rate of Return / Capital Structure	Wyoming Industrial Energy Consumers
9/3/2014	IL	14-0224 / 14-0225 (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 (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
7/17/2014	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 (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	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
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
6/11/2014	OR	UE 283	PORTLAND GENERAL ELECTRIC COMPANY	Direct / Responsive	Rate of Return / Capital Structure	The Industrial Customers of Northwest Utilities
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 Intervenor
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 Intervenor
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.

Brubaker & Associates, Inc.
Testimony Filed 2012 - 2014
by Michael Gorman

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Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
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	RP-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	IL	13-0553	COMMONWEALTH EDISON COMPANY	Direct / Responsive	Reconciliation Balance; Formula Rate Plan	Illinois Industrial Energy Consumers, City of Chicago and Citizens Utility Board
10/11/2013	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
10/1/2013	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	RP-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
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	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
7/19/2013	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
7/15/2013	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.
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	RP-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)	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

Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
4/26/2013	WA	UE-121697 / UG-121705 (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/M-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)
3/1/2013	OH	12-0426-EL-SSO / 12-0427-EL-ATA / 12	THE DAYTON POWER AND LIGHT COMPANY	Direct / Responsive	Service Stability Rider; Competitive Bidding Service; Electric Security Plan; Standard Service Offer; Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation; Revenue Requirement	The Federal Executive Agencies
3/1/2013	LA	UD-12-01	ENTERGY NEW ORLEANS, INC. / ENTERGY LOUISIANA, LLC	Direct / Responsive	Transmission Service; Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure; Rate Base; Cost Recovery; Revenue Requirement	Air Products and Chemicals, Inc.
2/28/2013	MI	U-17072	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal / Cross-Answering	Renewable Energy Plan; Renewable Energy Credits; Renewable Portfolio Standards; Class Cost of Service / Rate Design / Revenue Allocation; Power Supply Cost Recovery; Certificate of Public Convenience and Necessity; Purchased Power Agreement; Rate of Return / Capital Structure; O&M Costs	Tilden Mining Company L.C. and Empire Iron Mining Partnership
2/21/2013	MI	U-17087	CONSUMERS ENERGY COMPANY	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Base Rates; Rate of Return / Capital Structure; Revenue Requirement; Cost Allocation	Hemlock Semiconductor Corporation
2/14/2013	IA	RPV-2012-0003	INTERSTATE POWER AND LIGHT 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 / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation	Montana Large Customer Group
2/4/2013	MO	ER-2012-0345	THE EMPIRE DISTRICT ELECTRIC COMPANY	Surrebuttal	Revenue Requirement; Ratemaking; Rate of Return / Capital Structure; Formula Rate Plan; Class Cost of Service / Rate Design / Revenue Allocation	Midwest Energy Users' Association
1/29/2013	MI	U-17072	WISCONSIN ELECTRIC POWER COMPANY	Direct / Responsive	Renewable Energy Plan; Renewable Portfolio Standards; Renewable Energy Credits; Revenue Requirement; Cost Recovery; Class Cost of Service / Rate Design / Revenue Allocation	Tilden Mining Company L.C. and Empire Iron Mining Partnership
12/10/2012	TX	40443	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure; Ratemaking; Financial Integrity	Texas Industrial Energy Consumers
11/30/2012	MO	ER-2012-0345	THE EMPIRE DISTRICT ELECTRIC COMPANY	Direct / Responsive	Revenue Requirement; Rate of Return / Capital Structure; Financial Integrity; Class Cost of Service / Rate Design / Revenue Allocation	Midwest Energy Users' Association
11/16/2012	CD	OF-TOLLS-GROUP2-C293-2011-03 01	CENTRA TRANSMISSION HOLDINGS INC.	Direct / Responsive	Ratemaking; Rate of Return / Capital Structure; Class Cost of Service / Rate Design / Revenue Allocation	Centra Shippers
11/8/2012	MO	ER-2012-0174	KANSAS CITY POWER & LIGHT 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
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, U	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

Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
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
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
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	Class Cost of Service / Rate Design / Revenue Allocation	Missouri Industrial Energy Consumers and Triumph Foods, LLC
2/2/2012	MO	WR-2011-0337	MISSOURI-AMERICAN WATER COMPANY	Surrebuttal	Revenue Requirement; Rate of Return / Capital Structure	Missouri Industrial Energy Consumers
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