

SUMMARY OF EXPERT TESTIMONY

JURISDICTION	CASE OR DOCKET NUMBER	UTILITY/ORGANIZATION INITIATING PROCEEDING	CLIENT	YEAR	SUBJECT MATTER
AR	02-024-U	Arkansas Oklahoma Gas Corporation	Arkansas Oklahoma Gas Corporation	2002	Weather normalization techniques and associated ratemaking mechanisms, uncontrollable expense adjustment mechanism, and lost-and-unaccounted for allowance level and associated recovery mechanism
AR	08-137-U	Arkansas Public Service Commission	Arkansas Oklahoma Gas Corporation	2010	Innovative ratemaking, revenue decoupling, formula rates, lost contribution to fixed costs mechanisms and energy efficiency programs
British Columbia, CANADA		BC Gas Utility Ltd.	BC Gas Utility Ltd.	2001	Class cost of service studies, class revenue allocation and gas rate design issues
CA	A90-08-029	Pacific Gas and Electric Company	Pacific Gas and Electric Company	1991	Gas brokerage cost analysis, cost allocation issues
CA	A01-09-021	Southern California Gas Company	Southern California Gas Company	2001	Gas costing principles and methods, Long-Run Marginal Cost (LRMC) principles and methodologies, and embedded costing principles and methodologies
CA	A01-10-005	San Diego Gas & Electric Company	San Diego Gas & Electric Company	2001	Gas costing principles and methods, Long-Run Marginal Cost (LRMC) principles and methodologies, and embedded costing principles and methodologies
CT	94-11-12	Connecticut Natural Gas Corporation	Connecticut Natural Gas Corporation	1995	Unbundled services and rates, cost allocation issues
CT	95-02-07	Connecticut Natural Gas Corporation	Connecticut Natural Gas Corporation	1995 and 1998	Class cost of service studies, rate design, unbundled services and rates

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CT	96-01-28	Connecticut Natural Gas Corporation	Connecticut Natural Gas Corporation	1996	Purchased gas adjustment mechanisms, market-based sales services, incentives and performance-based mechanisms
DE	88-32	Delmarva Power & Light Company	Delmarva Power & Light Company	1989	Gas incentive regulation issues
FERC	RP84-1-1001	ANR Pipeline Company	Southern Indiana Gas & Electric Company	1984	Gas transportation cost analysis, rate design and bypass
FERC	RP85-112-000	Boundary Gas, Inc.	TransCanada Pipelines Ltd.	1985	Canadian gas import rates, interstate pipeline cost allocation methodologies
FERC	RP88-92-000	United Gas Pipe Line Company	Air Products et. al.	1988	Gas transportation cost analysis, rate design and sales forecast
FERC	RP10-951	Texas Gas Service Company	ONEOK, Inc. and Texas Gas Service Company	2010 and 2011	Ratemaking methodology for the recovery of fuel costs from an interstate gas pipeline's shippers
FERC	RP10-1398	El Paso Natural Gas Company	ONEOK, Inc. and Texas Gas Service Company	2011	Gas pipeline cost allocation issues, Dekatherm-Mile Study
GA	5116-U	Atlanta Gas Light Company	Atlanta Gas Light Company	1994	Gas rate design issues, class cost of service studies, and supplemental heating rates
IL	88-0277	Northern Illinois Gas Company	Northern Illinois Gas Company	1988	Gas rate design issues, fully allocated and marginal cost of service analyses
IL	99-0121	Central Illinois Public Service Co. Union Electric Company	Central Illinois Public Service Co. Union Electric Company	1999	Functionalization of plant and expenses in support of establishing the revenue requirement of the delivery services function
IL	01-0705, 02-0067, 02-0725	Northern Illinois Gas Company	Northern Illinois Gas Company	2003	Conceptual and structural aspects of gas cost PBR programs, managing a gas utility's supply resource portfolio under PBR, gas market conditions and the impact upon a gas utility's PBR program, benefits assessment under PBR, gas resource ownership issues

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IL	07-0242	The Peoples Gas Light and Coke Company	The Peoples Gas Light and Coke Company	2007	Design and implementation of: (1) a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues; (2) an energy efficiency program rider to recover the costs of various energy efficiency and conservation programs; (3) an uncollectible balancing adjustment rider to enable the timely recovery of bad debt expense; and (4) an infrastructure cost recovery rider to enable the timely recovery of certain incremental capital-related costs.
IL	07-0241	North Shore Gas Company	North Shore Gas Company	2007	Design and implementation of: (1) a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues; (2) an energy efficiency program rider to recover the costs of various energy efficiency and conservation programs; and (3) an uncollectible balancing adjustment rider to enable the timely recovery of bad debt expense.
IN	39066	Citizens Gas & Coke Utility	Citizens Gas & Coke Utility	1991	Gas rate design issues
IN	37394-GCA50 37399-GCA50	Indiana Gas Company, Inc. Citizens Gas & Coke Utility	Indiana Gas Company, Inc. Citizens Gas & Coke Utility	1996	Competitive and regulatory developments in the energy industry, gas merchant service issues, strategic business alliances to provide gas supply management and marketing services to LDCs
IN	40437	Ratepayer Petitioners	Indiana Gas Company, Inc. Citizens Gas & Coke Utility	1996	Competitive and regulatory developments in the energy industry, gas merchant service issues, strategic business alliances to provide gas supply management and marketing services to LDCs, market power assessment and related issues

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IN	41605	Citizens Gas & Coke Utility	Citizens Gas & Coke Utility	2000	Gas unbundled rate design issues and the conceptual, transactional, operational, and implementation activities of service unbundling and customer choice programs
IN	42598	Vectren Energy Delivery of Indiana, Inc.	Vectren Energy Delivery of Indiana, Inc.	2004	Implementation of a real-time weather normalization adjustment (WNA) mechanism
IN	42767	Citizens Gas & Coke Utility	Citizens Gas & Coke Utility	2005	Design and implementation of a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues
IN	43463	Citizens Gas & Coke Utility	Citizens Gas & Coke Utility	2008	Methodological and conceptual issues related to class cost of service studies
IN	43975	Citizens Gas	Citizens Gas	2010	Class cost of service studies, class revenue allocation and gas rate design issues
IA	RPU-08-3	Aquila, Inc.	Aquila, Inc.	2008	Business challenges in the Gas Distribution Utility Industry and ratemaking and regulatory trends and policy considerations
KY	2009-00141	Columbia Gas of Kentucky	Columbia Gas of Kentucky	2009	Gas rate design issues, including Straight Fixed-Variable (SFV) rate design concepts
Manitoba, CANADA		Centra Gas Manitoba, Inc.	Centra Gas Manitoba, Inc.	1996	Class cost of service studies, class revenue allocation and gas rate design issues
Manitoba, CANADA		Centra Gas Manitoba, Inc. (Manitoba Hydro)	Centra Gas Manitoba, Inc. (Manitoba Hydro)	2001	Cost of gas recovery issues and ratemaking mechanisms
MA	D.P.U. 1115	Essex County Gas Company	Essex County Gas Company	1982	Gas rate design issues
MA	D.T.E. 02-22 and D.T.E. 02-23	Fitchburg Gas and Electric Light Company	Fitchburg Gas and Electric Light Company	2002	Design and implementation of Performance-Based Regulation mechanisms for gas and electric operations

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MI	U-7976	Michigan Gas Utilities	Michigan Gas Utilities	1984	Class cost of service studies
MI	U-10960	Michigan Gas Utilities (UtiliCorp United Inc.)	Michigan Gas Utilities (UtiliCorp United Inc.)	1995	Class cost of service studies, class revenue allocation, transportation cost and rate design analyses
MI	U-15985	Michigan Consolidated Gas Company	Michigan Consolidated Gas Company	2009	Business challenges in the Gas Distribution Utility Industry and ratemaking and regulatory trends and policy considerations
MN	G-008/GR-08-1075	CenterPoint Energy Minnesota Gas	CenterPoint Energy Minnesota Gas	2008	Business challenges in the Gas Distribution Utility Industry and ratemaking and regulatory trends and policy considerations
MO	GR-2006-0422	Missouri Gas Energy	Missouri Gas Energy	2006	Determination of a weather normal, revenue adjustments, class revenue apportionment, rate design, and weather normalization adjustment clauses, including Straight Fixed-Variable (SFV) rate design concepts
MO	GT-2009-0026	Laclede Gas Company	Laclede Gas Company	2008	Design and implementation of a bad debt cost recovery ratemaking mechanism
MO	GR-2009-0355	Missouri Gas Energy	Missouri Gas Energy	2009	Determination of class revenue apportionment and rate design, including Straight Fixed-Variable (SFV) rate design concepts
MT	87.12.77	Montana-Dakota Utilities Co.	Montana-Dakota Utilities Co.	1988	Gas rate design issues
MT	88.11.53	Montana-Dakota Utilities Co.	Montana-Dakota Utilities Co.	1988	Gas rate design issues and marginal cost analysis
MT	D2002.5.59	Montana-Dakota Utilities Co.	Montana-Dakota Utilities Co.	2002	Marginal cost analysis, gas rate design issues, and margin stabilization mechanisms
MT	D2002.5.59	Montana-Dakota Utilities Co.	Montana-Dakota Utilities Co.	2002	Marginal cost analysis, gas rate design issues, and margin stabilization mechanisms

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MT	D2005.9.148	Montana-Dakota Utilities Co.	Montana-Dakota Utilities Co.	2005	Design and implementation of a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues
National Energy Board of Canada	RH-003-2011	TransCanada PipeLines Limited	Market Area Shippers (Union Gas Limited, Enbridge Gas Distribution Inc, Gaz Metro Limited Partnership)	2012	Gas pipeline cost allocation, tolls design, related regulatory mechanisms, and modeling of pipeline tolls over a long-term planning horizon.
NE	NG-0060	SourceGas Distribution LLC	SourceGas Distribution LLC	2009	Business challenges in the Gas Distribution Utility Industry and ratemaking and regulatory trends and policy considerations
NH	DR 82-48	Concord Natural Gas Corp.	Concord Natural Gas Corp.	1982	Class cost of service analysis and rate design issues
NH	DR83-206	Concord Natural Gas Corp.	Concord Natural Gas Corp.	1984	Fully allocated and marginal cost of service analyses and rate design issues
NH	DR85-214	Manchester Gas Company	Manchester Gas Company	1985	Class cost of service studies
NH	DR85-405	Gas Service, Inc.	Gas Service, Inc.	1986	Class cost of service studies
NJ	843-184	South Jersey Gas Company	South Jersey Gas Company	1984	Class cost of service analysis and rate design issues
NJ	GM9007-0643	NUI Corporation	NUI Corporation	1990	LDC merger and acquisition activities; gas supply cost forecasts, gas procurement benefits of the reorganization and inter-jurisdictional cost allocation methods
NM	06-00210-UT	Public Service Company of New Mexico	Public Service Company of New Mexico	2006	Design and implementation of a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues

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NY	28158	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1982	Gas rate design issues
NY	28447	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1983	Gas rate design issues
NY	29088	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1985	Rate design issues and marginal cost analysis
NY	29375	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1986	Rate design issues and class cost of service analysis
NY	29332	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1986	Gas rate design issues
NY	29679	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1988	Rate design issues, fully allocated and marginal cost of service analyses
NY	91-G-0865	New York State Electric & Gas Corp.	New York State Electric & Gas Corp.	1991	Gas rate design issues, weather normalization clause, service area consolidation issues, marginal cost of service analysis
NC	G-9, Sub 550	Piedmont Natural Gas Company	Piedmont Natural Gas Company	2008	Design and implementation of a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues
ND	PU-399-02-183	Montana-Dakota Utilities Company	Montana-Dakota Utilities Company	2002	Gas rate design issues and margin stabilization mechanisms
OH	91-195-GA-AIR	Columbia Gas of Ohio	Columbia Gas of Ohio	1991	Class cost of service study methodologies
OH	08-0072-GA-AIR	Columbia Gas of Ohio	Columbia Gas of Ohio	2008	Class cost of service studies, class revenue apportionment, rate design (including Straight Fixed-Variable (SFV) rate design.
Ontario, CANADA	E.B.R.O. 412-III	Union Gas Limited	Union Gas Limited	1987	Gas transportation rate design issues
Ontario, CANADA	E.B.R.O. 462	Union Gas Limited	Union Gas Limited	1989	Seasonal cost and rate analyses

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Ontario, CANADA	E.B.R.O. 493/494	Union Gas Limited	Union Gas Limited	1996	Cost allocation, class revenues and rate design issues for transmission and storage service customers
Ontario, CANADA	E.B.O. 177-17	Union Gas Limited	Union Gas Limited	1997	Business and cost separation concepts, issues and methodologies, fully loaded costing analysis, transfer pricing principles
Ontario, CANADA	EB – 2005-0520	Union Gas Limited	Union Gas Limited	2006	Rate class study, rate design principles
OK	Cause No. 980000177	Oklahoma Natural Gas Company ONEOK Gas Transportation Company Kansas Gas Service Company	Oklahoma Natural Gas Company ONEOK Gas Transportation Company Kansas Gas Service Company	1998	Upstream industry unbundling issues, cost classification and allocation issues, gas transportation rate design for gas pipelines and LDCs
OK	Cause No. 990000166	Oklahoma Natural Gas Company ONEOK Gas Transportation, LLC Kansas Gas Service Company	Oklahoma Natural Gas Company ONEOK Gas Transportation, LLC Kansas Gas Service Company	1999	Cost allocation, class revenues and rate design concepts for LDC sales and transportation services
PA	R-79090956	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1980	Class cost of service studies
PA	R-811600	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1980	Class cost of service analysis and rate design issues
PA	R-822145	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1983	Class cost of service analysis and rate design issues
PA	R-832315	The Peoples Natural Gas Company	The Peoples Natural Gas Company	1983	Class cost of service analysis and rate design issues

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PA	R-832469	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1984	Class cost of service analysis and rate design issues
PA	R-850270	The Peoples Natural Gas Company	The Peoples Natural Gas Company	1986	Gas rate design issues
PA	R-850287	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1986	Class cost of service analysis and rate design issues
PA	R-870719	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1987	Class cost of service analysis and rate design issues
PA	C-871311	National Fuel Gas Distribution Corp.	National Fuel Gas Distribution Corp.	1987	Gas transportation rate design analysis
PA	A-120001	NUI Corporation	NUI Corporation	1990	LDC merger and acquisition activities; gas supply cost forecasts, gas procurement benefits of the reorganization and interjurisdictional cost allocation methods
PA	R-943028	The Peoples Natural Gas Company	The Peoples Natural Gas Company	1994	Design day supply planning, peak demand forecasting techniques and supply reliability/reserve margin issues
PA	R-963576	Equitable Gas Company	Equitable Gas Company	1996	Design day supply planning and peak demand forecasting techniques and issues
PA	R-963612	PG Energy Inc.	PG Energy Inc.	1996	Class cost of service studies, class revenue allocation, sales rate design and transportation cost and rate design analyses
PA	R-973895	Equitable Gas Company	Equitable Gas Company	1997	Design day supply planning and peak demand forecasting techniques and issues
PA	R-984280	PG Energy Inc.	PG Energy Inc.	1998	Class cost of service studies, class revenue allocation, sales rate design and transportation cost and rate design analyses
PA	R-984353	PG Energy Inc.	PG Energy Inc.	1998	Design day supply planning and peak demand forecasting techniques and issues

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PA	-	Philadelphia Gas Commission	Philadelphia Gas Works	1998	Retail electric business opportunity, electric pilot programs, electric deregulation market initiatives, customer choice options
PA	R-00005119	PG Energy Inc.	PG Energy Inc.	2000	Class cost of service studies, class revenue allocation, sales rate design and transportation cost and rate design analyses
PA	R-2008-2029325	Equitable Gas Company	Equitable Gas Company	2008	Class cost of service studies, customer cost analysis
PA	R-2010-2201702	Peoples Natural Gas Company LLC	Peoples Natural Gas Company LLC	2010	Class cost of service studies, customer cost analysis
PA	R-2010-2215623	Columbia Gas of Pennsylvania, Inc.	Columbia Gas of Pennsylvania, Inc.	2011	Class cost of service studies, customer cost analysis, class revenue allocation and gas rate design issues
Quebec, CANADA	R-3323-95	Gaz Metropolitain, Inc.	Gaz Metropolitain, Inc.	1996	Cost allocation methods and rate unbundling issues
SD	NG02-	Montana Dakota Utilities Company	Montana Dakota Utilities Company	2002	Gas rate design issues and margin stabilization mechanisms
TN	09-00104	Piedmont Natural Gas Company	Piedmont Natural Gas Company	2009	Design and implementation of a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues
UT	05-057-T01	Questar Gas Company	Questar Gas Company	2007	Design and implementation of a revenue decoupling mechanism to remove the disincentive to promote energy efficiency efforts and to address declining use per customer issues
VA	PUE850052	Commonwealth Gas Pipeline Corp.	Virginia Natural Gas, Inc.	1986	Gas pipeline transportation service and rate issues
VA	PUE880038	Virginia Natural Gas, Inc.	Virginia Natural Gas, Inc.	1988	Gas rate design issues

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VA	PUE920041	Virginia Electric and Power Company	Virginia Natural Gas , Inc.	1993	Electric line extension policies and promotional practices
VT	5455	Vermont Gas Systems, Inc.	Vermont Gas Systems, Inc.	1990	Gas cogeneration rate design issues
WA	UG-940814	Washington Natural Gas Company	Washington Natural Gas Company	1994	Class cost of service and transportation cost analyses
WA	UG-950278	Washington Natural Gas Company	Washington Natural Gas Company	1995	Class cost of service and transportation cost analyses
WA	UG-011571	Puget Sound Energy, Inc.	Puget Sound Energy, Inc.	2001	Class cost of service and transportation cost analyses
WY	30013-GR-2-127	Montana Dakota Utilities Company	Montana Dakota Utilities Company	2002	Gas rate design issues and margin stabilization mechanisms
U.S. District Court for the Northern District of Illinois Eastern Division	Plaintiff's Consolidated Class Action Complaint	Plaintiff: Rick Singer and all others similarly situated Defendants: Nicor, Inc., Thomas L. Fisher and Kathleen L. Halloran	Nicor, Inc.	2004	Expert testimony to support Nicor Gas' position that it did not devise a plan to deceive investors and regulators on the design and implementation of its Performance-Based Ratemaking Plan.