

## **APPENDIX A**

### **TESTIFYING EXPERIENCE OF ROTHSCHILD FINANCIAL CONSULTING**

#### **ALABAMA**

Continental Telephone of the South; Docket No. 17968, Rate of Return, January, 1981

#### **ARIZONA**

Southwest Gas Corporation; Rate of Return, Docket No. U-1551-92-253, March, 1993  
Sun City West Utilities; Accounting, January, 1985

#### **CONNECTICUT**

Aquarion Water Company, Docket No. 04-02-14, Rate of Return, June 2004  
Connecticut American Water Company; Docket No. 800614, Rate of Return, September, 1980  
Connecticut American Water Company, Docket No. 95-12-15, Rate of Return, February, 1996  
Connecticut Light & Power Company; Docket No. 85-10-22, Accounting and Rate of Return, February, 1986  
Connecticut Light & Power Company; Docket No. 88-04-28, Gas Divestiture, August, 1988  
Connecticut Light & Power Company, Docket No. 97-05-12, Rate of Return, September, 1997  
Connecticut Light & Power Company, Docket No. 98-01-02, Rate of Return, July, 1998  
Connecticut Light & Power Company, Docket No. 99-02-05, Rate of Return, April, 1999  
Connecticut Light & Power Company, Docket No. 99-03-36, Rate of Return, July, 1999  
Connecticut Light & Power Company, Docket No. 98-10-08 RE 4, Financial Issues, September 2000  
Connecticut Light & Power Company, Docket No. 00-05-01, Financial Issues, September, 2000  
Connecticut Light & Power Company, Docket No. 01-07-02, Capital Structure, August, 2001  
Connecticut Light & Power Company, Docket No. 03-07-02, Rate of Return, October, 2003  
Connecticut Natural Gas; Docket No. 780812, Accounting and Rate of Return, March, 1979  
Connecticut Natural Gas; Docket No. 830101, Rate of Return, March, 1983  
Connecticut Natural Gas; Docket No. 87-01-03, Rate of Return, March, 1987  
Connecticut Natural Gas, Docket No. 95-02-07, Rate of Return, June, 1995  
Connecticut Natural Gas, Docket No. 99-09-03, Rate of Return, January, 2000  
Southern Connecticut Gas, Docket No. 97-12-21, Rate of Return, May, 1998  
Southern Connecticut Gas, Docket No. 99-04-18, Rate of Return, September, 1999  
United Illuminating Company; Docket No. 89-08-11:ES:BBM, Financial Integrity and Financial Projections, November, 1989.  
United Illuminating Company; Docket No. 99-02-04, Rate of Return, April, 1999  
United Illuminating Company, Docket No. 99-03-35, Rate of Return, July, 1999  
United Illuminating Company, Docket No. 01-10-10-DPUC, Rate of Return, March 2002

#### **DELAWARE**

Artesian Water Company, Inc.; Rate of Return, December, 1986  
Artesian Water Company, Inc.; Docket No. 87-3, Rate of Return, August, 1987  
Diamond State Telephone Company; Docket No. 82-32, Rate of Return, November, 1982  
Diamond State Telephone Company; Docket No. 83-12, Rate of Return, October, 1983  
Wilmington Suburban Water Company; Rate of Return Report, September, 1986  
Wilmington Suburban Water Company; Docket No. 86-25, Rate of Return, February, 1987

## **FEDERAL ENERGY REGULATORY COMMISSION (FERC)**

Koch Gateway Pipeline Company, Docket No. RP97-373-000 Cost of Capital, December, 1997  
Maine Yankee Atomic Power Company, Docket No. EL93-22-000, Cost of Capital, July, 1993  
New England Power Company; CWIP, February, 1984. Rate of return.

New England Power Company; Docket No. ER88-630-000 & Docket No. ER88-631-000, Rate of Return, April, 1989  
New England Power Company; Docket Nos. ER89-582-000 and ER89-596-000, Rate of Return, January, 1990  
New England Power Company: Docket Nos. ER91-565-000, ER91-566-000, FASB 106, March, 1992. Rate of Return.  
Philadelphia Electric Company - Conowingo; Docket No. EL-80-557/588, July, 1983. Rate of Return.  
Ocean State Power Company, Ocean States II Power Company, Docket No. ER94-998-000 and ER94-999-000, Rate of Return, July, 1994.  
Ocean State Power Company, Ocean States II Power Company, Docket No. ER 95-533-001 and Docket No. ER-530-001, Rate of Return, June, 1995 and again in October, 1995.  
Ocean State Power Company, Ocean State II Power Company, Docket No. ER96-1211-000 and ER96-1212-000, Rate of Return, March, 1996.  
Southern Natural Gas, Docket No. RP93-15-000. Rate of Return, August, 1993, and revised testimony December, 1994.  
Transco, Docket No. RP95-197-000, Phase I, August, 1995. Rate of Return.

Transco, Docket Nos. RP-97-71-000 and RP97-312-000, June, 1997, Rate of Return.

## **FLORIDA**

Alltel of Florida; Docket No. 850064-TL, Accounting, September, 1985  
Florida Power & Light Company; Docket No. 810002-EU, Rate of Return, July, 1981  
Florida Power & Light Company; Docket No. 82007-EU, Rate of Return, June, 1982  
Florida Power & Light Company; Docket No. 830465-EI, Rate of Return and CWIP, March, 1984  
Florida Power & Light Company, Docket No. , Rate of Return, March 2002  
Florida Power Corporation; Docket No. 830470-EI, Rate Phase-In, June, 1984  
Florida Power Corp.; Rate of Return, August, 1986  
Florida Power Corp.; Docket No. 870220-EI, Rate of Return, October, 1987  
Florida Power Corp.; Docket No. 000824-EI, Rate of Return, January, 2002  
GTE Florida, Inc.; Docket No. 890216-TL, Rate of Return, July, 1989  
Gulf Power Company; Docket No. 810136-EU, Rate of Return, October, 1981  
Gulf Power Company; Docket No. 840086-EI, Rate of Return, August, 1984

Gulf Power Company; Docket No. 881167-EI, Rate of Return, 1989  
 Gulf Power Company; Docket No. 891345-EI, Rate of Return, 1990  
 Gulf Power Company; Docket No. 010949-EI, Rate of Return, December 2001  
 Rolling Oaks Utilities, Inc.; Docket No. 850941-WS, Accounting, October, 1986  
 Southern Bell Telephone Company; Docket No. 880069-TL, Rate of Return, January, 1992  
 Southern Bell Telephone Company; Docket No. 920260-TL, Rate of Return, November, 1992  
 Southern Bell Telephone Company; Docket No. 90260-TL, Rate of Return, November, 1993  
 Southern States Utilities, Docket No. 950495-WS, Rate of Return, April, 1996  
 Tampa Electric Company; Docket No. 820007-EU, Rate of Return, June, 1982  
 Tampa Electric Company; Docket No. 830012-EU, Rate of Return, June, 1983  
 United Telephone of Florida; Docket No. 891239-TL, Rate of Return, November, 1989  
 United Telephone of Florida; Docket No. 891239-TL, Rate of Return, August, 1990  
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## **GEORGIA**

Georgia Power Company; Docket No. 3397-U, Accounting, July, 1983  
 BellSouth; Docket No. 14361-U, Rate of Return Rebuttal Testimony, October 2004.

## **ILLINOIS**

Ameritech Illinois, Rate of Return and Capital Structure, Docket 96-0178, January and July, 1997.  
 Central Illinois Public Service Company; ICC Docket No. 86-0256, Financial and Rate of Return, October, 1986.  
 Central Telephone Company of Illinois, ICC Docket No. 93-0252, Rate of Return, October, 1993.  
 Commonwealth Edison Company; Docket No. 85CH10970, Financial Testimony, May, 1986.  
 Commonwealth Edison Company; Docket No. 86-0249, Financial Testimony, October, 1986.  
 Commonwealth Edison Company; ICC Docket No. 87-0057, Rate of Return and Income Taxes, April 3, 1987.  
 Commonwealth Edison Company; ICC Docket No. 87-0043, Financial Testimony, April 27, 1987.  
 Commonwealth Edison Company; ICC Docket Nos. 87-0169, 87-0427, 88-0189, 88-0219, 88-0253 on Remand, Financial Planning Testimony, August, 1990.  
 Commonwealth Edison Company; ICC Docket Nos. 91-747 and 91-748; Financial Affidavit, March, 1991.  
 Commonwealth Edison Company; Financial Affidavit, December, 1991.  
 Commonwealth Edison Company, ICC Docket No. 87-0427, Et. Al., 90-0169 (on Second Remand), Financial Testimony, August, 1992.  
 Genesco Telephone Company, Financial Testimony, July, 1997.  
 GTE North, ICC Docket 93-0301/94-0041, Cost of Capital, April, 1994  
 Illinois Power Company, Docket No. 92-0404, Creation of Subsidiary, April, 1993  
 Illinois Bell Telephone Company, Dockets No. ICC 92-0448 and ICC \_\_\_\_\_, Rate of Return, July, 1993  
 Northern Illinois Gas Company; Financial Affidavit, February, 1987.  
 Northern Illinois Gas Company; Docket No. 87-0032, Cost of Capital and Accounting Issues, June, 1987.  
 Peoples Gas Light and Coke Company; Docket No. 90-0007, Accounting Issues, May, 1990.

## **KENTUCKY**

Kentucky- American Water Company, Case No. 97-034, Rate of Return, June, 1997.  
Kentucky Power Company; Case No. 8429, Rate of Return, April, 1982.  
Kentucky Power Company; Case No. 8734, Rate of Return and CWIP, June, 1983.  
Kentucky Power Company; Case No. 9061, Rate of Return and Rate Base Issues, September, 1984.  
West Kentucky Gas Company, Case No. 8227, Rate of Return, August, 1981.

## **MAINE**

Bangor Hydro-Electric Company; Docket No. 81-136, Rate of Return, January, 1982.  
Bangor Hydro-Electric Company; Docket No. 93-62, Rate of Return, August, 1993  
Maine Public Service Company; Docket No. 90-281, Accounting and Rate of Return, April, 1991.

## **MARYLAND**

C & P Telephone Company; Case No. 7591, Fair Value, December, 1981

## **MASSACHUSETTS**

Boston Edison Company; Docket No. DPU 906, Rate of Return, December, 1981  
Fitchburg Gas & Electric; Accounting and Finance, October, 1984  
Southbridge Water Company; M.D.P.U., Rate of Return, September, 1982

## **MINNESOTA**

Minnesota Power & Light Company; Docket No. EO15/GR-80-76, Rate of Return, July, 1980

## **NEW JERSEY**

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Atlantic City Electric Company, Docket Nos. EO97070455 and EO97070456, Cost of Capital, Capital Cost Allocation, and Securitization, December, 1997.  
Atlantic City Electric Company, Docket Nos. ER 8809 1053 and ER 8809 1054, Rate of Return, April, 1990  
Atlantic City Electric Company, Securitization, 2002  
Atlantic City Electric Company, BPU Docket No. ER03020121, Securitization, August, 2003  
Bell Atlantic, Affidavit re Financial Issues regarding merger with GTE, June, 1999.  
Bell Atlantic-New Jersey, Docket No. TO99120934, Financial Issues and Rate of Return, August 2000  
Consumers New Jersey Water Company, BPU Docket No. WR00030174, September 2000  
Conectiv/Pepco Merger, BPU Docket No. EM01050308, Financial Issues, September 2001

Elizabethtown Gas Company. BRC Docket No. GM93090390. Evaluation of proposed merger with Pennsylvania & Southern Gas Co. April, 1994  
 Elizabethtown Water Company; Docket No. 781-6, Accounting, April, 1978  
 Elizabethtown Water Company; Docket No. 802-76, Rate of Return, January, 1979  
 Elizabethtown Water Company; Docket No. PUC 04416-90, BPU Docket No. WR90050497J, Rate of Return and Financial Integrity, November, 1990.  
 Elizabethtown Water Company; Docket No. WR 9108 1293J, and PUC 08057-91N, Rate of Return and Financial Integrity, January, 1992.  
 Elizabethtown Water Company, Docket No. WR 92070774J, and PUC 06173-92N, Rate of Return and Financial Integrity, January, 1993.  
 Elizabethtown Water Company, Docket No. BRC WR93010007, OAL No. PUC 2905-93, Regulatory treatment of CWIP. May, 1993.  
 Elizabethtown Water Company, BPU Docket No. WR 95110557, OAL Docket No. PUC 12247-95, Rate of Return, March, 1996.  
 Elizabethtown Water Company, BPU Docket No. WR01040205, Cost of Capital, September 2001.  
 Elizabethtown Water Company, BPU Docket No. WR060307511, Cost of Capital, December 2003.  
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 GPU/FirstEnergy securitization financing, Docket No. EF99080615, Financial issues, January 2002  
 Hackensack Water Company; Docket No. 776-455, October, 1977 and Accounting, February, 1979  
 Hackensack Water Company; Docket No. 787-847, Accounting and Interim Rate Relief, September, 1978  
 Hackensack Water Company; AFUDC & CWIP, June, 1979  
 Hackensack Water Company; Docket No. 804-275, Rate of Return, September, 1980  
 Hackensack Water Company; Docket No. 8011-870, CWIP, January, 1981  
 Inquiry Into Methods of Implementation of FASB-106, Financial Issues, BPU Docket No. AX96070530, September, 1996  
 Jersey Central Power & Light Company, Docket No. EO97070459 and EO97070460, Cost of Capital, Capital Cost Allocation, and Securitization, November 1997  
 Jersey Central Power & Light Company, Docket No. EF03020133, Financial Issues, January 2004.  
 Middlesex Water Company; Docket No. 793-254, Tariff Design, September, 1978  
 Middlesex Water Company; Docket No. 793-269, Rate of Return, June, 1979  
 Middlesex Water Company; Docket No. WR890302266-J, Accounting and Revenue Forecasting, July, 1989  
 Middlesex Water Company; Docket No. WR90080884-J, Accounting, Revenue Forecasting, and Rate of Return, February, 1991  
 Middlesex Water Company, Docket No. WR92070774-J, Rate of Return, January, 1993  
 Middlesex Water Company, Docket No. WR00060362, Rate of Return, October, 2000  
 Mount Holly Water Company; Docket No. 805-314, Rate of Return, August, 1980  
 Mount Holly Water Company, Docket No. WR0307059, Rate of Return, December, 2003.  
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 Natural Gas Unbundling Cases, Financial Issues, August 1999  
 New Jersey American Water Company, BPU Docket No. WR9511, Rate of Return, September, 1995

New Jersey American Water Company buyout by Thames Water, BPU Docket WM01120833, Financial Issues, July 2002,  
 New Jersey American Water Company, BPU Docket No. WR03070510, Rate of Return, December 2003.  
 New Jersey Bell Telephone; Docket No. 7711-1047, Tariff Design, September, 1978  
 New Jersey Land Title Insurance Companies, Rate of Return and Accounting, August and November, 1985  
 New Jersey Natural Gas; Docket No. 7812-1681, Rate of Return, April, 1979  
 New Jersey Water Supply Authority, Ratemaking Issues, February, 1995  
 Nuclear Performance Standards; BPU Docket No. EX89080719, Nuclear Performance Standards policy testimony  
 Pinelands Water Company and Pinelands Wastewater Company, Rate of Return, BPU Dockets WR00070454 and WR00070455, October, 2000.  
 Public Service Electric & Gas Company, Docket No. EX9412058Y and EO97070463, Cost of Capital, Capital Cost Allocation, and Securitization, November 1997  
 Public Service Electric & Gas Company, BPU Docket No. GR01050328, OAL Docket No. PUC-5052-01, Cost of Capital, August, 2001.  
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 Rockland Electric Company, Docket No. , Cost of Capital, January 2003  
 Rockland Electric Company, Docket No. EF02110852, Financial Issues, January, 2004.  
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 South Jersey Gas Company; Docket No. 769-988, Accounting, February, 1977  
 South Jersey Gas Company, BRC Docket No. GU94010002, June, 1994  
 South Jersey Gas Company, BPU Docket No. GR00050295, February, 2004  
 United Artists Cablevision; Docket No. CTV-9924- 83, Rate of Return, April, 1984  
 Verizon, Rate of Return, BPU Docket No. TO 00060356, October, 2000  
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 West Keansburg Water Company; Docket No. 838-737, Rate of Return, December, 1983

## **NEW HAMPSHIRE**

Verizon New Hampshire, DT 02-110, Rate of Return, January, 2003.

## **NEW YORK**

Consolidated Edison Company; Case No.27353, Accounting and Rate of Return, October, 1978  
 Consolidated Edison Company; Case No. 27744, Accounting and Rate of Return, August 1980  
 Generic Financing Case for Electric & Gas Companies; Case No. 27679, May, 1981  
 Long Island Lighting Company; Case No. 27136, Accounting and Rate of Return, June, 1977  
 Long Island Lighting Company; Case No. 27774, Rate of Return, November, 1980  
 Long Island Lighting Company; Case No. 28176 and 28177, Rate of Return and Revenue Forecasting, June, 1982  
 Long Island Lighting Company, Case No. 28553, Rate of Return and Finance, March, 1984

Long Island Lighting Company, Case No. 93-E-1123, Rate of Return and Finance, May, 1994  
New York Telephone, Case No. 27469, April, 1979  
New York Telephone, Case No. 27710, Accounting, September, 1981

## **NOVA SCOTIA**

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Nova Scotia Power Company, UARB 62-113, Rate of Return, October 2004.

## **OHIO**

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Columbia Gas Company of Ohio; Case No. 78-1118-GA-AIR, Accounting and Rate of Return,  
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## **OKLAHOMA**

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## **OREGON**

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Portland General Electric, Case UE 102, Rate of Return, July 1998  
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Bethel and Mt. Aetna Telephone Company; Docket No. LR-770090452, Accounting and Rate of  
Return, January, 1978  
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November, 1980.  
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Citizens Utilities Water Company of Pennsylvania, Docket No. R-00953300, Rate of Return,  
September, 1995  
City of Bethlehem, Bureau of Water, Docket No. R-943124, Rate of Return, October, 1994  
City of Lancaster-Water Fund, Docket R-00984567, Rate of Return, May, 1999  
Columbia Gas of Pennsylvania; Docket No. R-78120724, Rate of Return, May, 1979

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Dauphin Consolidated Water Company; Docket No. R-780-50616, Rate of Return, August, 1978

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Duquesne Light Company; Docket No. R-821945, Rate of Return, August, 1982

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Emporium Water Company, Docket No. R-00005050, Rate of Return, October 2000

Equitable Gas Company; Docket No. R-780040598, Rate of Return, September, 1978

General Telephone Company of Pennsylvania; Docket No. R-811512, Rate of Return

Mechanicsburg Water Company; Docket No. R-911946; Rate of Return, July, 1991

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North Penn Gas Company, Docket No. R-922276, Rate of Return, September, 1992

North Penn Gas Company, Docket No. R-00943245, Rate of Return, May, 1995

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Pennsylvania Electric Company; Rate of Return, September, 1980

Pennsylvania Gas & Water Company, Docket No. R-80071265, Accounting and Rate of Return

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Pennsylvania Power Company; Case No. 821918, Rate of Return, July, 1982

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Roaring Creek Water Company, Docket No. R-911963, Rate of Return, August, 1991

Roaring Creek Water Company, Docket No. R-00932665, Rate of Return, September, 1993

Sewer Authority of the City of Scranton; Financial Testimony, March, 1991

UGI Luzerne Electric; Docket No. R-78030572, Accounting and Rate of Return, October, 1978

United Water, Pennsylvania Inc., Docket No. R-00973947, Rate of Return, August, 1997

West Penn Power, Docket No. R-78100685, July, 1979

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## **RHODE ISLAND**

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Blackstone Valley Electric Company; Docket No. 1605, Rate of Return, February, 1982  
Blackstone Valley Electric Company, Docket No. 2016, Rate of Return, October, 1991  
Block Island Power Company, Docket No. 1998, Interim Relief, Oral testimony only, March, 1991, Permanent relief accounting testimony, August, 1991  
Bristol & Warren Gas Company; Docket No. 1395, Rate of Return, February, 1980  
Bristol & Warren Gas Company; Docket No. 1395R, Rate of Return, June, 1982  
FAS 106 Generic Hearing; Docket No. 2045, Financial Testimony, July, 1992  
Interstate Navigation, Financial Testimony, March, 2004.  
Narragansett Electric Corporation; Docket No. 1591, Accounting, November, 1981  
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Narragansett Electric Corporation; Docket No. 1938, Rate of Return, October, 1989.  
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Newport Electric Corporation; Docket No. 1410, Accounting, July, 1979  
Newport Electric Corporation; Docket No. 1510, Rate of Return  
Newport Electric Corporation; Docket No. 1801, Rate of Return, June, 1985  
Newport Electric Corporation; Docket 2036, Rate of Return, April, 1992  
Providence Gas Company; Docket No. 1971, Rate of Return, October, 1990  
Providence Gas Company, Docket No. 2286, Rate of Return, May, 1995  
South County Gas Company, Docket No. 1854, Rate of Return, December, 1986  
Valley Gas and Bristol & Warren Gas Co., Docket No. 2276, April, 1995  
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## **SOUTH CAROLINA**

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South Carolina Electric & Gas Company; Docket No. 79-196E, 79-197-G, Accounting, November, 1979

## **VERMONT**

Green Mountain Power Company, Docket No. 4570, Accounting, July, 1982  
New England Telephone Company; Docket No. 3806/4033, Accounting, November, 1979  
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Washington Gas Light Company, Case No. 922, Rate of Return, April, 1993.

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Washington Gas Light Company, Case No.989, Rate of Return, March, 2002.

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#### **WASHINGTON, STATE OF**

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(Submitted to Tax Court)