

Scott J. Rubin

Attorney + Consultant
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Current Position

Public Utility Attorney and Consultant. 1994 to present. I provide legal, consulting, and expert witness services to various organizations interested in the regulation of public utilities.

Previous Positions

Lecturer in Computer Science, Susquehanna University, Selinsgrove, PA. 1993 to 2000.

Senior Assistant Consumer Advocate, Office of Consumer Advocate, Harrisburg, PA. 1990 to 1994.
I supervised the administrative and technical staff and shared with one other senior attorney the supervision of a legal staff of 14 attorneys.

Assistant Consumer Advocate, Office of Consumer Advocate, Harrisburg, PA. 1983 to 1990.

Associate, Laws and Staruch, Harrisburg, PA. 1981 to 1983.

Law Clerk, U.S. Environmental Protection Agency, Washington, DC. 1980 to 1981.

Research Assistant, Rockville Consulting Group, Washington, DC. 1979.

Current Professional Activities

Member, American Bar Association, Public Utility Law Section.

Member, American Water Works Association.

Admitted to practice law before the Supreme Court of Pennsylvania, the New York State Court of Appeals, the United States District Court for the Middle District of Pennsylvania, the United States Court of Appeals for the Third Circuit, and the Supreme Court of the United States.

Previous Professional Activities

Member, American Water Works Association, Rates and Charges Subcommittee, 1998-2001.

Member, Federal Advisory Committee on Disinfectants and Disinfection By-Products in Drinking Water, U.S. Environmental Protection Agency, Washington, DC. 1992 to 1994.

Chair, Water Committee, National Association of State Utility Consumer Advocates, Washington, DC. 1990 to 1994; member of committee from 1988 to 1990.

Member, Board of Directors, Pennsylvania Energy Development Authority, Harrisburg, PA. 1990 to 1994.

Member, Small Water Systems Advisory Committee, Pennsylvania Department of Environmental Resources, Harrisburg, PA. 1990 to 1992.

Member, Ad Hoc Committee on Emissions Control and Acid Rain Compliance, National Association of State Utility Consumer Advocates, 1991.

Member, Nitrogen Oxides Subcommittee of the Acid Rain Advisory Committee, U.S. Environmental Protection Agency, Washington DC. 1991.

Education

J.D. with Honors, George Washington University, Washington, DC. 1981.

B.A. with Distinction in Political Science, Pennsylvania State University, University Park, PA. 1978.

Publications and Presentations (* denotes peer-reviewed publications)

1. "Quality of Service Issues," a speech to the Pennsylvania Public Utility Commission Consumer Conference, State College, PA. 1988.
2. K.L. Pape and S.J. Rubin, "Current Developments in Water Utility Law," in *Pennsylvania Public Utility Law* (Pennsylvania Bar Institute). 1990.
3. Presentation on Water Utility Holding Companies to the Annual Meeting of the National Association of State Utility Consumer Advocates, Orlando, FL. 1990.
4. "How the OCA Approaches Quality of Service Issues," a speech to the Pennsylvania Chapter of the National Association of Water Companies. 1991.
5. Presentation on the Safe Drinking Water Act to the Mid-Year Meeting of the National Association of State Utility Consumer Advocates, Seattle, WA. 1991.
6. "A Consumer Advocate's View of Federal Pre-emption in Electric Utility Cases," a speech to the Pennsylvania Public Utility Commission Electricity Conference. 1991.
7. Workshop on Safe Drinking Water Act Compliance Issues at the Mid-Year Meeting of the National Association of State Utility Consumer Advocates, Washington, DC. 1992.
8. Formal Discussant, Regional Acid Rain Workshop, U.S. Environmental Protection Agency and National Regulatory Research Institute, Charlotte, NC. 1992.
9. S.J. Rubin and S.P. O'Neal, "A Quantitative Assessment of the Viability of Small Water Systems in Pennsylvania," *Proceedings of the Eighth NARUC Biennial Regulatory Information Conference*, National Regulatory Research Institute (Columbus, OH 1992), IV:79-97.
10. "The OCA's Concerns About Drinking Water," a speech to the Pennsylvania Public Utility Commission Water Conference. 1992.
11. Member, Technical Horizons Panel, Annual Meeting of the National Association of Water Companies, Hilton Head, SC. 1992.
12. M.D. Klein and S.J. Rubin, "Water and Sewer -- Update on Clean Streams, Safe Drinking Water, Waste Disposal and Pennvest," *Pennsylvania Public Utility Law Conference* (Pennsylvania Bar Institute). 1992.
13. Presentation on Small Water System Viability to the Technical Assistance Center for Small Water Companies, Pa. Department of Environmental Resources, Harrisburg, PA. 1993

14. "The Results Through a Public Service Commission Lens," speaker and participant in panel discussion at Symposium: "Impact of EPA's Allowance Auction," Washington, DC, sponsored by AER*X. 1993.
15. "The Hottest Legislative Issue of Today -- Reauthorization of the Safe Drinking Water Act," speaker and participant in panel discussion at the Annual Conference of the American Water Works Association, San Antonio, TX. 1993.
16. "Water Service in the Year 2000," a speech to the Conference: "Utilities and Public Policy III: The Challenges of Change," sponsored by the Pennsylvania Public Utility Commission and the Pennsylvania State University, University Park, PA. 1993.
17. "Government Regulation of the Drinking Water Supply: Is it Properly Focused?," speaker and participant in panel discussion at the National Consumers League's Forum on Drinking Water Safety and Quality, Washington, DC. 1993. Reprinted in *Rural Water*, Vol. 15 No. 1 (Spring 1994), pages 13-16.
18. "Telephone Penetration Rates for Renters in Pennsylvania," a study prepared for the Pennsylvania Office of Consumer Advocate. 1993.
19. "Zealous Advocacy, Ethical Limitations and Considerations," participant in panel discussion at "Continuing Legal Education in Ethics for Pennsylvania Lawyers," sponsored by the Office of General Counsel, Commonwealth of Pennsylvania, State College, PA. 1993.
20. "Serving the Customer," participant in panel discussion at the Annual Conference of the National Association of Water Companies, Williamsburg, VA. 1993.
21. "A Simple, Inexpensive, Quantitative Method to Assess the Viability of Small Water Systems," a speech to the Water Supply Symposium, New York Section of the American Water Works Association, Syracuse, NY. 1993.
22. * S.J. Rubin, "Are Water Rates Becoming Unaffordable?," *Journal American Water Works Association*, Vol. 86, No. 2 (February 1994), pages 79-86.
23. "Why Water Rates Will Double (If We're Lucky): Federal Drinking Water Policy and Its Effect on New England," a briefing for the New England Conference of Public Utilities Commissioners, Andover, MA. 1994.
24. "Are Water Rates Becoming Unaffordable?," a speech to the Legislative and Regulatory Conference, Association of Metropolitan Water Agencies, Washington, DC. 1994.
25. "Relationships: Drinking Water, Health, Risk and Affordability," speaker and participant in panel discussion at the Annual Meeting of the Southeastern Association of Regulatory Commissioners, Charleston, SC. 1994.
26. "Small System Viability: Assessment Methods and Implementation Issues," speaker and participant in panel discussion at the Annual Conference of the American Water Works Association, New York, NY. 1994.
27. S.J. Rubin, "How much should we spend to save a life?," *Seattle Journal of Commerce*, August 18, 1994 (Protecting the Environment Supplement), pages B-4 to B-5.

28. S. Rubin, S. Bernow, M. Fulmer, J. Goldstein, and I. Peters, *An Evaluation of Kentucky-American Water Company's Long-Range Planning*, prepared for the Utility and Rate Intervention Division, Kentucky Office of the Attorney General (Tellus Institute 1994).
29. S.J. Rubin, "Small System Monitoring: What Does It Mean?," *Impacts of Monitoring for Phase II/V Drinking Water Regulations on Rural and Small Communities* (National Rural Water Association 1994), pages 6-12.
30. "Surviving the Safe Drinking Water Act," speaker at the Annual Meeting of the National Association of State Utility Consumer Advocates, Reno, NV. 1994.
31. "Safe Drinking Water Act Compliance -- Ratemaking Implications," speaker at the National Conference of Regulatory Attorneys, Scottsdale, AZ. 1995. Reprinted in *Water*, Vol. 36, No. 2 (Summer 1995), pages 28-29.
32. S.J. Rubin, "Water: Why Isn't it Free? The Case of Small Utilities in Pennsylvania," *Utilities, Consumers & Public Policy: Issues of Quality, Affordability, and Competition, Proceedings of the Fourth Utilities, Consumers and Public Policy Conference* (Pennsylvania State University 1995), pages 177-183.
33. S.J. Rubin, "Water Rates: An Affordable Housing Issue?," *Home Energy*, Vol. 12 No. 4 (July/August 1995), page 37.
34. Speaker and participant in the Water Policy Forum, sponsored by the National Association of Water Companies, Naples, FL. 1995.
35. Participant in panel discussion on "The Efficient and Effective Maintenance and Delivery of Potable Water at Affordable Rates to the People of New Jersey," at The New Advocacy: Protecting Consumers in the Emerging Era of Utility Competition, a conference sponsored by the New Jersey Division of the Ratepayer Advocate, Newark, NJ. 1995.
36. J.E. Cromwell III, and S.J. Rubin, *Development of Benchmark Measures for Viability Assessment* (Pa. Department of Environmental Protection 1995).
37. S. Rubin, "A Nationwide Practice from a Small Town in Pa.," *Lawyers & the Internet – a Supplement to the Legal Intelligencer and Pa. Law Weekly* (February 12, 1996), page S6.
38. "Changing Customers' Expectations in the Water Industry," speaker at the Mid-America Regulatory Commissioners Conference, Chicago, IL. 1996, reprinted in *Water* Vol. 37 No. 3 (Winter 1997), pages 12-14.
39. "Recent Federal Legislation Affecting Drinking Water Utilities," speaker at Pennsylvania Public Utility Law Conference, Pennsylvania Bar Institute, Hershey, PA. 1996.
40. "Clean Water at Affordable Rates: A Ratepayers Conference," moderator at symposium sponsored by the New Jersey Division of Ratepayer Advocate, Trenton, NJ. 1996.
41. "Water Workshop: How New Laws Will Affect the Economic Regulation of the Water Industry," speaker at the Annual Meeting of the National Association of State Utility Consumer Advocates, San Francisco, CA. 1996.

42. * E.T. Castillo, S.J. Rubin, S.K. Keefe, and R.S. Raucher, "Restructuring Small Systems," *Journal American Water Works Association*, Vol. 89, No. 1 (January 1997), pages 65-74.
43. * J.E. Cromwell III, S.J. Rubin, F.C. Marrocco, and M.E. Leevan, "Business Planning for Small System Capacity Development," *Journal American Water Works Association*, Vol. 89, No. 1 (January 1997), pages 47-57.
44. "Capacity Development – More than Viability Under a New Name," speaker at National Association of Regulatory Utility Commissioners Winter Meetings, Washington, DC. 1997.
45. * E. Castillo, S.K. Keefe, R.S. Raucher, and S.J. Rubin, *Small System Restructuring to Facilitate SDWA Compliance: An Analysis of Potential Feasibility* (AWWA Research Foundation, 1997).
46. H. Himmelberger, *et al.*, *Capacity Development Strategy Report for the Texas Natural Resource Conservation Commission* (Aug. 1997).
47. Briefing on Issues Affecting the Water Utility Industry, Annual Meeting of the National Association of State Utility Consumer Advocates, Boston, MA. 1997.
48. "Capacity Development in the Water Industry," speaker at the Annual Meeting of the National Association of Regulatory Utility Commissioners, Boston, MA. 1997.
49. "The Ticking Bomb: Competitive Electric Metering, Billing, and Collection," speaker at the Annual Meeting of the National Association of State Utility Consumer Advocates, Boston, MA. 1997.
50. Scott J. Rubin, "A Nationwide Look at the Affordability of Water Service," *Proceedings of the 1998 Annual Conference of the American Water Works Association*, Water Research, Vol. C, No. 3, pages 113-129 (American Water Works Association, 1998).
51. Scott J. Rubin, "30 Technology Tips in 30 Minutes," *Pennsylvania Public Utility Law Conference*, Vol. I, pages 101-110 (Pa. Bar Institute, 1998).
52. Scott J. Rubin, "Effects of Electric and Gas Deregulation on the Water Industry," *Pennsylvania Public Utility Law Conference*, Vol. I, pages 139-146 (Pa. Bar Institute, 1998).
53. Scott J. Rubin, *The Challenges and Changing Mission of Utility Consumer Advocates* (American Association of Retired Persons, 1999).
54. "Consumer Advocacy for the Future," speaker at the Age of Awareness Conference, Changes and Choices: Utilities in the New Millennium, Carlisle, PA. 1999.
55. Keynote Address, \$1 Energy Fund, Inc., Annual Membership Meeting, Monroeville, PA. 1999.
56. Scott J. Rubin, "Assessing the Effect of the Proposed Radon Rule on the Affordability of Water Service," prepared for the American Water Works Association. 1999.
57. Scott J. Rubin and Janice A. Beecher, The Impacts of Electric Restructuring on the Water and Wastewater Industry, *Proceedings of the Small Drinking Water and Wastewater Systems International Symposium and Technology Expo* (Phoenix, AZ 2000), pp. 66-75.

58. American Water Works Association, *Principles of Water Rates, Fees, and Charges, Manual M1 – Fifth Edition* (AWWA 2000), Member, Editorial Committee.
59. Janice A. Beecher and Scott J. Rubin, presentation on “Special Topics in Rate Design: Affordability” at the Annual Conference and Exhibition of the American Water Works Association, Denver, CO. 2000.
60. Scott J. Rubin, “The Future of Drinking Water Regulation,” a speech at the Annual Conference and Exhibition of the American Water Works Association, Denver, CO. 2000.
61. Janice A. Beecher and Scott J. Rubin, “Deregulation Impacts and Opportunities,” a presentation at the Annual Conference and Exhibition of the American Water Works Association, Denver, CO. 2000.
62. Scott J. Rubin, “Estimating the Effect of Different Arsenic Maximum Contaminant Levels on the Affordability of Water Service,” prepared for the American Water Works Association. 2000.
63. * Janice A. Beecher and Scott J. Rubin, *Deregulation! Impacts on the Water Industry*, American Water Works Association Research Foundation, Denver, CO. 2000.
64. Scott J. Rubin, *Methods for Assessing, Evaluating, and Assisting Small Water Systems*, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2000.
65. Scott J. Rubin, *Consumer Issues in the Water Industry*, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2000.
66. “Be Utility Wise in a Restructured Utility Industry,” Keynote Address at Be UtilityWise Conference, Pittsburgh, PA. 2000.
67. Scott J. Rubin, Jason D. Sharp, and Todd S. Stewart, “The Wired Administrative Lawyer,” *5th Annual Administrative Law Symposium*, Pennsylvania Bar Institute, Harrisburg, PA. 2000.
68. Scott J. Rubin, “Current Developments in the Water Industry,” *Pennsylvania Public Utility Law Conference*, Pennsylvania Bar Institute, Harrisburg, PA. 2000.
69. Scott J. Rubin, “Viewpoint: Change Sickening Attitudes,” *Engineering News-Record*, Dec. 18, 2000.
70. Janice A. Beecher and Scott J. Rubin, “Ten Practices of Highly Effective Water Utilities,” *Opflow*, April 2001, pp. 1, 6-7, 16; reprinted in *Water and Wastes Digest*, December 2004, pp. 22-25.
71. Scott J. Rubin, “Pennsylvania Utilities: How Are Consumers, Workers, and Corporations Faring in the Deregulated Electricity, Gas, and Telephone Industries?” Keystone Research Center. 2001.
72. Scott J. Rubin, “Guest Perspective: A First Look at the Impact of Electric Deregulation on Pennsylvania,” *LEAP Letter*, May-June 2001, pp. 2-3.
73. Scott J. Rubin, *Consumer Protection in the Water Industry*, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2001.
74. Scott J. Rubin, *Impacts of Deregulation on the Water Industry*, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2001.

75. Scott J. Rubin, "Economic Characteristics of Small Systems," *Critical Issues in Setting Regulatory Standards*, National Rural Water Association, 2001, pp. 7-22.
76. Scott J. Rubin, "Affordability of Water Service," *Critical Issues in Setting Regulatory Standards*, National Rural Water Association, 2001, pp. 23-42.
77. Scott J. Rubin, "Criteria to Assess the Affordability of Water Service," White Paper, National Rural Water Association, 2001.
78. Scott J. Rubin, Providing Affordable Water Service to Low-Income Families, presentation to Portland Water Bureau, Portland, OR. 2001.
79. Scott J. Rubin, Issues Relating to the Affordability and Sustainability of Rates for Water Service, presentation to the Water Utility Council of the American Water Works Association, New Orleans, LA. 2002.
80. Scott J. Rubin, The Utility Industries Compared – Water, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2002.
81. Scott J. Rubin, Legal Perspective on Water Regulation, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2002.
82. Scott J. Rubin, Regulatory Options for Water Utilities, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2002.
83. Scott J. Rubin, Overview of Small Water System Consolidation, presentation to National Drinking Water Advisory Council Small Systems Affordability Working Group, Washington, DC. 2002.
84. Scott J. Rubin, Defining Affordability and Low-Income Household Tradeoffs, presentation to National Drinking Water Advisory Council Small Systems Affordability Working Group, Washington, DC. 2002.
85. Scott J. Rubin, "Thinking Outside the Hearing Room," *Pennsylvania Public Utility Law Conference*, Pennsylvania Bar Institute, Harrisburg, PA. 2002.
86. Scott J. Rubin, "Update of Affordability Database," White Paper, National Rural Water Association. 2003.
87. Scott J. Rubin, *Understanding Telephone Penetration in Pennsylvania*, Council on Utility Choice, Harrisburg, PA. 2003.
88. Scott J. Rubin, *The Cost of Water and Wastewater Service in the United States*, National Rural Water Association, 2003.
89. Scott J. Rubin, What Price Safer Water? Presentation at Annual Conference of National Association of Regulatory Utility Commissioners, Atlanta, GA. 2003.
90. George M. Aman, III, Jeffrey P. Garton, Eric Petersen, and Scott J. Rubin, Challenges and Opportunities for Improving Water Supply Institutional Arrangements, *Water Law Conference*, Pennsylvania Bar Institute, Mechanicsburg, PA. 2004.

91. Scott J. Rubin, *Serving Low-Income Water Customers*. Presentation at American Water Works Association Annual Conference, Orlando, FL. 2004.
92. Scott J. Rubin, *Thinking Outside the Bill: Serving Low-Income Water Customers*. Presentation at National League of Cities Annual Congress of Cities, Indianapolis, IN. 2004.
93. Scott J. Rubin, *Buying and Selling a Water System – Ratemaking Implications*, *Pennsylvania Public Utility Law Conference*, Pennsylvania Bar Institute, Harrisburg, PA. 2005.
94. *Thinking Outside the Bill: A Utility Manager’s Guide to Assisting Low-Income Water Customers*, American Water Works Association. 2005.
95. * Scott J. Rubin, “Census Data Shed Light on US Water and Wastewater Costs,” *Journal American Water Works Association*, Vol. 97, No. 4 (April 2005), pages 99-110, reprinted in Maxwell, *The Business of Water: A Concise Overview of Challenges and Opportunities in the Water Market.*, American Water Works Association, Denver, CO. 2008.
96. Scott J. Rubin, *Review of U.S. Environmental Protection Agency Notice Concerning Revision of National-Level Affordability Methodology*, National Rural Water Association. 2006.
97. * Robert S. Raucher, et al., *Regional Solutions to Water Supply Provision*, American Water Works Association Research Foundation, Denver, CO. 2007.
98. Scott J. Rubin, Robert Raucher, and Megan Harrod, *The Relationship Between Household Financial Distress and Health: Implications for Drinking Water Regulation*, National Rural Water Association. 2007.
99. * John Cromwell and Scott Rubin, *Estimating Benefits of Regional Solutions for Water and Wastewater Service*, American Water Works Association Research Foundation, Denver, CO. 2008.
100. Scott J. Rubin, “Current State of the Water Industry and Stimulus Bill Overview,” in *Pennsylvania Public Utility Law* (Pennsylvania Bar Institute). 2009.
101. Scott J. Rubin, *Best Practice in Customer Payment Assistance Programs*, webcast presentation sponsored by Water Research Foundation. 2009.
102. * Scott J. Rubin, *How Should We Regulate Small Water Utilities?*, National Regulatory Research Institute. 2009.
103. * John Cromwell III, et al., *Best Practices in Customer Payment Assistance Programs*, Water Research Foundation, Denver, CO. 2010.
104. * Scott J. Rubin, *What Does Water Really Cost? Rate Design Principles for an Era of Supply Shortages, Infrastructure Upgrades, and Enhanced Water Conservation*, National Regulatory Research Institute. 2010.
105. Scott J. Rubin and Christopher P.N. Woodcock, *Teleseminar: Water Rate Design*, National Regulatory Research Institute. 2010.
106. David Monie and Scott J. Rubin, *Cost of Service Studies and Water Rate Design: A Debate on the Utility and Regulatory Perspectives*, Meeting of New England Chapter of National Association of Water

Companies, Newport, RI. 2010.

107. * Scott J. Rubin, A Call for Water Utility Reliability Standards: Regulating Water Utilities' Infrastructure Programs to Achieve a Balance of Safety, Risk, and Cost, National Regulatory Research Institute. 2010.
- 108.* Raucher, Robert S.; Rubin, Scott J.; Crawford-Brown, Douglas; and Lawson, Megan M. "Benefit-Cost Analysis for Drinking Water Standards: Efficiency, Equity, and Affordability Considerations in Small Communities," *Journal of Benefit-Cost Analysis*: Vol. 2: Issue 1, Article 4. 2011.
- 109.Scott J. Rubin, A Call for Reliability Standards, *Journal American Water Works Association*, Vol. 103, No. 1 (Jan. 2011), pp. 22-24.
- 110.Scott J. Rubin, Current Topics in Water: Rate Design and Reliability. Presentation to the Water Committee of the National Association of Regulatory Utility Commissioners, Washington, DC. 2011.
- 111.Scott J. Rubin, Water Reliability and Resilience Standards, *Pennsylvania Public Utility Law Conference* (Pennsylvania Bar Institute). 2011.
- 112.Member of Expert Panel, Leadership Forum: Business Management for the Future, Annual Conference and Exposition of the American Water Works Association, Washington, DC. 2011.
- 113.Scott J. Rubin, Evaluating Community Affordability in Storm Water Control Plans, *Flowing into the Future: Evolving Water Issues* (Pennsylvania Bar Institute). 2011.

Testimony as an Expert Witness

1. *Pa. Public Utility Commission v. Pennsylvania Gas and Water Co. - Water Division*, Pa. Public Utility Commission, Docket R-00922404. 1992. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate.
2. *Pa. Public Utility Commission v. Shenango Valley Water Co.*, Pa. Public Utility Commission, Docket R-00922420. 1992. Concerning cost allocation, on behalf of the Pa. Office of Consumer Advocate
3. *Pa. Public Utility Commission v. Pennsylvania Gas and Water Co. - Water Division*, Pa. Public Utility Commission, Docket R-00922482. 1993. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate
4. *Pa. Public Utility Commission v. Colony Water Co.*, Pa. Public Utility Commission, Docket R-00922375. 1993. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate
5. *Pa. Public Utility Commission v. Dauphin Consolidated Water Supply Co. and General Waterworks of Pennsylvania, Inc.*, Pa. Public Utility Commission, Docket R-00932604. 1993. Concerning rate design and cost of service, on behalf of the Pa. Office of Consumer Advocate
6. *West Penn Power Co. v. State Tax Department of West Virginia*, Circuit Court of Kanawha County, West Virginia, Civil Action No. 89-C-3056. 1993. Concerning regulatory policy and the effects of a taxation statute on out-of-state utility ratepayers, on behalf of the Pa. Office of Consumer Advocate
7. *Pa. Public Utility Commission v. Pennsylvania Gas and Water Co. - Water Division*, Pa. Public Utility Commission, Docket R-00932667. 1993. Concerning rate design and affordability of service, on behalf of the Pa. Office of Consumer Advocate

8. *Pa. Public Utility Commission v. National Utilities, Inc.*, Pa. Public Utility Commission, Docket R-00932828. 1994. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate
9. *An Investigation of the Sources of Supply and Future Demand of Kentucky-American Water Company*, Ky. Public Service Commission, Case No. 93-434. 1994. Concerning supply and demand planning, on behalf of the Kentucky Office of Attorney General, Utility and Rate Intervention Division.
10. *The Petition on Behalf of Gordon's Corner Water Company for an Increase in Rates*, New Jersey Board of Public Utilities, Docket No. WR94020037. 1994. Concerning revenue requirements and rate design, on behalf of the New Jersey Division of Ratepayer Advocate.
11. *Re Consumers Maine Water Company Request for Approval of Contracts with Consumers Water Company and with Ohio Water Service Company*, Me. Public Utilities Commission, Docket No. 94-352. 1994. Concerning affiliated interest agreements, on behalf of the Maine Public Advocate.
12. *In the Matter of the Application of Potomac Electric Power Company for Approval of its Third Least-Cost Plan*, D.C. Public Service Commission, Formal Case No. 917, Phase II. 1995. Concerning Clean Air Act implementation and environmental externalities, on behalf of the District of Columbia Office of the People's Counsel.
13. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of the Dayton Power and Light Company and Related Matters*, Ohio Public Utilities Commission, Case No. 94-105-EL-EFC. 1995. Concerning Clean Air Act implementation (case settled before testimony was filed), on behalf of the Office of the Ohio Consumers' Counsel.
14. *Kennebec Water District Proposed Increase in Rates*, Maine Public Utilities Commission, Docket No. 95-091. 1995. Concerning the reasonableness of planning decisions and the relationship between a publicly owned water district and a very large industrial customer, on behalf of the Maine Public Advocate.
15. *Winter Harbor Water Company, Proposed Schedule Revisions to Introduce a Readiness-to-Serve Charge*, Maine Public Utilities Commission, Docket No. 95-271. 1995 and 1996. Concerning standards for, and the reasonableness of, imposing a readiness to serve charge and/or exit fee on the customers of a small investor-owned water utility, on behalf of the Maine Public Advocate.
16. *In the Matter of the 1995 Long-Term Electric Forecast Report of the Cincinnati Gas & Electric Company*, Public Utilities Commission of Ohio, Case No. 95-203-EL-FOR, and *In the Matter of the Two-Year Review of the Cincinnati Gas & Electric Company's Environmental Compliance Plan Pursuant to Section 4913.05, Revised Cost*, Case No. 95-747-EL-ECP. 1996. Concerning the reasonableness of the utility's long-range supply and demand-management plans, the reasonableness of its plan for complying with the Clean Air Act Amendments of 1990, and discussing methods to ensure the provision of utility service to low-income customers, on behalf of the Office of the Ohio Consumers' Counsel..
17. *In the Matter of Notice of the Adjustment of the Rates of Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 95-554. 1996. Concerning rate design, cost of service, and sales forecast issues, on behalf of the Kentucky Office of Attorney General.
18. *In the Matter of the Application of Citizens Utilities Company for a Hearing to Determine the Fair Value of its Properties for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, and to Approve Rate Schedules Designed to Provide such Rate of Return*, Arizona Corporation Commission,

Docket Nos. E-1032-95-417, *et al.* 1996. Concerning rate design, cost of service, and the price elasticity of water demand, on behalf of the Arizona Residential Utility Consumer Office.

19. *Cochrane v. Bangor Hydro-Electric Company*, Maine Public Utilities Commission, Docket No. 96-053. 1996. Concerning regulatory requirements for an electric utility to engage in unregulated business enterprises, on behalf of the Maine Public Advocate.
20. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Monongahela Power Company and Related Matters*, Public Utilities Commission of Ohio, Case No. 96-106-EL-EFC. 1996. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
21. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cleveland Electric Illuminating Company and Toledo Edison Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 96-107-EL-EFC and 96-108-EL-EFC. 1996. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
22. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Ohio Power Company and Columbus Southern Power Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 96-101-EL-EFC and 96-102-EL-EFC. 1997. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
23. *An Investigation of the Sources of Supply and Future Demand of Kentucky-American Water Company (Phase II)*, Kentucky Public Service Commission, Docket No. 93-434. 1997. Concerning supply and demand planning, on behalf of the Kentucky Office of Attorney General, Public Service Litigation Branch.
24. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cincinnati Gas and Electric Co. and Related Matters*, Public Utilities Commission of Ohio, Case No. 96-103-EL-EFC. 1997. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
25. *Bangor Hydro-Electric Company Petition for Temporary Rate Increase*, Maine Public Utilities Commission, Docket No. 97-201. 1997. Concerning the reasonableness of granting an electric utility's request for emergency rate relief, and related issues, on behalf of the Maine Public Advocate.
26. *Testimony concerning H.B. 1068 Relating to Restructuring of the Natural Gas Utility Industry*, Consumer Affairs Committee, Pennsylvania House of Representatives. 1997. Concerning the provisions of proposed legislation to restructure the natural gas utility industry in Pennsylvania, on behalf of the Pennsylvania AFL-CIO Gas Utility Caucus.
27. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cleveland Electric Illuminating Company and Toledo Edison Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 97-107-EL-EFC and 97-108-EL-EFC. 1997. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
28. *In the Matter of the Petition of Valley Road Sewerage Company for a Revision in Rates and Charges for Water Service*, New Jersey Board of Public Utilities, Docket No. WR92080846J. 1997. Concerning the

revenue requirements and rate design for a wastewater treatment utility, on behalf of the New Jersey Division of Ratepayer Advocate.

29. *Bangor Gas Company, L.L.C., Petition for Approval to Furnish Gas Service in the State of Maine*, Maine Public Utilities Commission, Docket No. 97-795. 1998. Concerning the standards and public policy concerns involved in issuing a certificate of public convenience and necessity for a new natural gas utility, and related ratemaking issues, on behalf of the Maine Public Advocate.
30. *In the Matter of the Investigation on Motion of the Commission into the Adequacy of the Public Utility Water Service Provided by Tidewater Utilities, Inc., in Areas in Southern New Castle County, Delaware*, Delaware Public Service Commission, Docket No. 309-97. 1998. Concerning the standards for the provision of efficient, sufficient, and adequate water service, and the application of those standards to a water utility, on behalf of the Delaware Division of the Public Advocate.
31. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cincinnati Gas and Electric Co. and Related Matters*, Public Utilities Commission of Ohio, Case No. 97-103-EL-EFC. 1998. Concerning fuel-related transactions with affiliated companies and the appropriate ratemaking treatment and regulatory safeguards involving such transactions, on behalf of the Ohio Consumers' Counsel.
32. *Olde Port Mariner Fleet, Inc. Complaint Regarding Casco Bay Island Transit District's Tour and Charter Service*, Maine Public Utilities Commission, Docket No. 98-161. 1998. Concerning the standards and requirements for allocating costs and separating operations between regulated and unregulated operations of a transportation utility, on behalf of the Maine Public Advocate and Olde Port Mariner Fleet, Inc.
33. *Central Maine Power Company Investigation of Stranded Costs, Transmission and Distribution Utility Revenue Requirements, and Rate Design*, Maine Public Utilities Commission, Docket No. 97-580. 1998. Concerning the treatment of existing rate discounts when designing rates for a transmission and distribution electric utility, on behalf of the Maine Public Advocate.
34. *Pa. Public Utility Commission v. Manufacturers Water Company*, Pennsylvania Public Utility Commission, Docket No. R-00984275. 1998. Concerning rate design on behalf of the Manufacturers Water Industrial Users.
35. *In the Matter of Petition of Pennsgrove Water Supply Company for an Increase in Rates for Water Service*, New Jersey Board of Public Utilities, Docket No. WR98030147. 1998. Concerning the revenue requirements, level of affiliated charges, and rate design for a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.
36. *In the Matter of Petition of Seaview Water Company for an Increase in Rates for Water Service*, New Jersey Board of Public Utilities, Docket No. WR98040193. 1999. Concerning the revenue requirements and rate design for a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.
37. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Ohio Power Company and Columbus Southern Power Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 98-101-EL-EFC and 98-102-EL-EFC. 1999. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.

38. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Dayton Power and Light Company and Related Matters*, Public Utilities Commission of Ohio, Case No. 98-105-EL-EFC. 1999. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
39. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Monongahela Power Company and Related Matters*, Public Utilities Commission of Ohio, Case No. 99-106-EL-EFC. 1999. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
40. *County of Suffolk, et al. v. Long Island Lighting Company, et al.*, U.S. District Court for the Eastern District of New York, Case No. 87-CV-0646. 2000. Submitted two affidavits concerning the calculation and collection of court-ordered refunds to utility customers, on behalf of counsel for the plaintiffs.
41. *Northern Utilities, Inc., Petition for Waivers from Chapter 820*, Maine Public Utilities Commission, Docket No. 99-254. 2000. Concerning the standards and requirements for defining and separating a natural gas utility's core and non-core business functions, on behalf of the Maine Public Advocate.
42. *Notice of Adjustment of the Rates of Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 2000-120. 2000. Concerning the appropriate methods for allocating costs and designing rates, on behalf of the Kentucky Office of Attorney General.
43. *In the Matter of the Petition of Gordon's Corner Water Company for an Increase in Rates and Charges for Water Service*, New Jersey Board of Public Utilities, Docket No. WR00050304. 2000. Concerning the revenue requirements and rate design for a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.
44. *Testimony concerning Arsenic in Drinking Water: An Update on the Science, Benefits, and Costs*, Committee on Science, United States House of Representatives. 2001. Concerning the effects on low-income households and small communities from a more stringent regulation of arsenic in drinking water.
45. *In the Matter of the Application of The Cincinnati Gas & Electric Company for an Increase in Gas Rates in its Service Territory*, Public Utilities Commission of Ohio, Case No. 01-1228-GA-AIR, et al. 2002. Concerning the need for and structure of a special rider and alternative form of regulation for an accelerated main replacement program, on behalf of the Ohio Consumers' Counsel.
46. *Pennsylvania State Treasurer's Hearing on Enron and Corporate Governance Issues*. 2002. Concerning Enron's role in Pennsylvania's electricity market and related issues, on behalf of the Pennsylvania AFL-CIO.
47. *An Investigation into the Feasibility and Advisability of Kentucky-American Water Company's Proposed Solution to its Water Supply Deficit*, Kentucky Public Service Commission, Case No. 2001-00117. 2002. Concerning water supply planning, regulatory oversight, and related issue, on behalf of the Kentucky Office of Attorney General.
48. *Joint Application of Pennsylvania-American Water Company and Thames Water Aqua Holdings GmbH*, Pennsylvania Public Utility Commission, Docket Nos. A-212285F0096 and A-230073F0004. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the Pennsylvania Office of Consumer Advocate.

49. *Application for Approval of the Transfer of Control of Kentucky-American Water Company to RWE AG and Thames Water Aqua Holdings GmbH*, Kentucky Public Service Commission, Case No. 2002-00018. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the Kentucky Office of Attorney General.
50. *Joint Petition for the Consent and Approval of the Acquisition of the Outstanding Common Stock of American Water Works Company, Inc., the Parent Company and Controlling Shareholder of West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 01-1691-W-PC. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the Consumer Advocate Division of the West Virginia Public Service Commission.
51. *Joint Petition of New Jersey-American Water Company, Inc. and Thames Water Aqua Holdings GmbH for Approval of Change in Control of New Jersey-American Water Company, Inc.*, New Jersey Board of Public Utilities, Docket No. WM01120833. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.
52. *Illinois-American Water Company, Proposed General Increase in Water Rates*, Illinois Commerce Commission, Docket No. 02-0690. 2003. Concerning rate design and cost of service issues, on behalf of the Illinois Office of the Attorney General.
53. *Pennsylvania Public Utility Commission v. Pennsylvania-American Water Company*, Pennsylvania Public Utility Commission, Docket No. R-00038304. 2003. Concerning rate design and cost of service issues, on behalf of the Pennsylvania Office of Consumer Advocate.
54. *West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 03-0353-W-42T. 2003. Concerning affordability, rate design, and cost of service issues, on behalf of the West Virginia Consumer Advocate Division.
55. *Petition of Seabrook Water Corp. for an Increase in Rates and Charges for Water Service*, New Jersey Board of Public Utilities, Docket No. WR3010054. 2003. Concerning revenue requirements, rate design, prudence, and regulatory policy, on behalf of the New Jersey Division of Ratepayer Advocate.
56. *Chesapeake Ranch Water Co. v. Board of Commissioners of Calvert County*, U.S. District Court for Southern District of Maryland, Civil Action No. 8:03-cv-02527-AW. 2004. Submitted expert report concerning the expected level of rates under various options for serving new commercial development, on behalf of the plaintiff.
57. *Testimony concerning Lead in Drinking Water*, Committee on Government Reform, United States House of Representatives. 2004. Concerning the trade-offs faced by low-income households when drinking water costs increase, including an analysis of H.R. 4268.
58. *West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 04-0373-W-42T. 2004. Concerning affordability and rate comparisons, on behalf of the West Virginia Consumer Advocate Division.
59. *West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 04-0358-W-PC. 2004. Concerning costs, benefits, and risks associated with a wholesale water sales contract, on behalf of the West Virginia Consumer Advocate Division.

60. *Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 2004-00103. 2004. Concerning rate design and tariff issues, on behalf of the Kentucky Office of Attorney General.
61. *New Landing Utility, Inc.*, Illinois Commerce Commission, Docket No. 04-0610. 2005. Concerning the adequacy of service provided by, and standards of performance for, a water and wastewater utility, on behalf of the Illinois Office of Attorney General.
62. *People of the State of Illinois v. New Landing Utility, Inc.*, Circuit Court of the 15th Judicial District, Ogle County, Illinois, No. 00-CH-97. 2005. Concerning the standards of performance for a water and wastewater utility, including whether a receiver should be appointed to manage the utility's operations, on behalf of the Illinois Office of Attorney General.
63. *Hope Gas, Inc. d/b/a Dominion Hope*, West Virginia Public Service Commission, Case No. 05-0304-G-42T. 2005. Concerning the utility's relationships with affiliated companies, including an appropriate level of revenues and expenses associated with services provided to and received from affiliates, on behalf of the West Virginia Consumer Advocate Division.
64. *Monongahela Power Co. and The Potomac Edison Co.*, West Virginia Public Service Commission, Case Nos. 05-0402-E-CN and 05-0750-E-PC. 2005. Concerning review of a plan to finance the construction of pollution control facilities and related issues, on behalf of the West Virginia Consumer Advocate Division.
65. *Joint Application of Duke Energy Corp., et al., for Approval of a Transfer and Acquisition of Control*, Case Kentucky Public Service Commission, No. 2005-00228. 2005. Concerning the risks and benefits associated with the proposed acquisition of an energy utility, on behalf of the Kentucky Office of the Attorney General.
66. *Commonwealth Edison Company proposed general revision of rates, restructuring and price unbundling of bundled service rates, and revision of other terms and conditions of service*, Illinois Commerce Commission, Docket No. 05-0597. 2005. Concerning rate design and cost of service, on behalf of the Illinois Office of Attorney General.
67. *Pennsylvania Public Utility Commission v. Aqua Pennsylvania, Inc.*, Pennsylvania Public Utility Commission, Docket No. R-00051030. 2006. Concerning rate design and cost of service, on behalf of the Pennsylvania Office of Consumer Advocate.
68. *Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public Service Company d/b/a AmerenCIPS, and Illinois Power Company d/b/a AmerenIP, proposed general increases in rates for delivery service*, Illinois Commerce Commission, Docket Nos. 06-0070, et al. 2006. Concerning rate design and cost of service, on behalf of the Illinois Office of Attorney General.
69. *Grens, et al., v. Illinois-American Water Co.*, Illinois Commerce Commission, Docket Nos. 5-0681, et al. 2006. Concerning utility billing, metering, meter reading, and customer service practices, on behalf of the Illinois Office of Attorney General and the Village of Homer Glen, Illinois.
70. *Commonwealth Edison Company Petition for Approval of Tariffs Implementing ComEd's Proposed Residential Rate Stabilization Program*, Illinois Commerce Commission, Docket No. 06-0411. 2006. Concerning a utility's proposed purchased power phase-in proposal, in behalf of the Illinois Office of Attorney General.

71. *Illinois-American Water Company, Application for Approval of its Annual Reconciliation of Purchased Water and Purchased Sewage Treatment Surcharges Pursuant to 83 Ill. Adm. Code 655*, Illinois Commerce Commission, Docket No. 06-0196. 2006. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General and the Village of Homer Glen, Illinois.
72. *Illinois-American Water Company, et al.*, Illinois Commerce Commission, Docket No. 06-0336. 2006. Concerning the risks and benefits associated with the proposed divestiture of a water utility, on behalf of the Illinois Office of Attorney General.
73. *Joint Petition of Kentucky-American Water Company, et al.*, Kentucky Public Service Commission, Docket No. 2006-00197. 2006. Concerning the risks and benefits associated with the proposed divestiture of a water utility, on behalf of the Kentucky Office of Attorney General.
74. *Aqua Illinois, Inc. Proposed Increase in Water Rates for the Kankakee Division*, Illinois Commerce Commission, Docket No. 06-0285. 2006. Concerning various revenue requirement, rate design, and tariff issues, on behalf of the County of Kankakee.
75. *Housing Authority for the City of Pottsville v. Schuylkill County Municipal Authority*, Court of Common Pleas of Schuylkill County, Pennsylvania, No. S-789-2000. 2006. Concerning the reasonableness and uniformity of rates charged by a municipal water authority, on behalf of the Pottsville Housing Authority.
76. *Application of Pennsylvania-American Water Company for Approval of a Change in Control*, Pennsylvania Public Utility Commission, Docket No. A-212285F0136. 2006. Concerning the risks and benefits associated with the proposed divestiture of a water utility, on behalf of the Pennsylvania Office of Consumer Advocate.
77. *Application of Artesian Water Company, Inc., for an Increase in Water Rates*, Delaware Public Service Commission, Docket No. 06-158. 2006. Concerning rate design and cost of service, on behalf of the Staff of the Delaware Public Service Commission.
78. *Central Illinois Light Company, Central Illinois Public Service Company, and Illinois Power Company: Petition Requesting Approval of Deferral and Securitization of Power Costs*, Illinois Commerce Commission, Docket No. 06-0448. 2006. Concerning a utility's proposed purchased power phase-in proposal, in behalf of the Illinois Office of Attorney General.
79. *Petition of Pennsylvania-American Water Company for Approval to Implement a Tariff Supplement Revising the Distribution System Improvement Charge*, Pennsylvania Public Utility Commission, Docket No. P-00062241. 2007. Concerning the reasonableness of a water utility's proposal to increase the cap on a statutorily authorized distribution system surcharge, on behalf of the Pennsylvania Office of Consumer Advocate.
80. *Adjustment of the Rates of Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 2007-00143. 2007. Concerning rate design and cost of service, on behalf of the Kentucky Office of Attorney General.
81. *Application of Kentucky-American Water Company for a Certificate of Convenience and Necessity Authorizing the Construction of Kentucky River Station II, Associated Facilities and Transmission Main*, Kentucky Public Service Commission, Case No. 2007-00134. 2007. Concerning the life-cycle costs of a planned water supply source and the imposition of conditions on the construction of that project, on behalf of the Kentucky Office of Attorney General.

82. *Pa. Public Utility Commission v. Pennsylvania-American Water Company*, Pennsylvania Public Utility Commission, Docket No. R-00072229. 2007. Concerning rate design and cost of service, on behalf of the Pennsylvania Office of Consumer Advocate.
83. *Illinois-American Water Company Application for Approval of its Annual Reconciliation of Purchased Water and Purchased Sewage Treatment Surcharges*, Illinois Commerce Commission, Docket No. 07-0195. 2007. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General.
84. *In the Matter of the Application of Aqua Ohio, Inc. to Increase Its Rates for Water Service Provided In the Lake Erie Division*, Public Utilities Commission of Ohio, Case No.07-0564-WW-AIR. 2007. Concerning rate design and cost of service, on behalf of the Office of the Ohio Consumers' Counsel.
85. *Pa. Public Utility Commission v. Aqua Pennsylvania Inc.*, Pennsylvania Public Utility Commission, Docket No. R-00072711. 2008. Concerning rate design, on behalf of the Masthope Property Owners Council.
86. *Illinois-American Water Company Proposed increase in water and sewer rates*, Illinois Commerce Commission, Docket No. 07-0507. 2008. Concerning rate design and demand studies, on behalf of the Illinois Office of Attorney General.
87. *Central Illinois Light Company, d/b/a AmerenCILCO; Central Illinois Public Service Company, d/b/a AmerenCIPS; Illinois Power Company, d/b/a AmerenIP: Proposed general increase in rates for electric delivery service*, Illinois Commerce Commission Docket Nos. 07-0585, 07-0586, 07-0587. 2008. Concerning rate design and cost of service studies, on behalf of the Illinois Office of Attorney General.
88. *Commonwealth Edison Company: Proposed general increase in electric rates*, Illinois Commerce Commission Docket No. 07-0566. 2008. Concerning rate design and cost of service studies, on behalf of the Illinois Office of Attorney General.
89. *In the Matter of Application of Ohio American Water Co. to Increase Its Rates*, Public Utilities Commission of Ohio, Case No. 07-1112-WS-AIR. 2008. Concerning rate design and cost of service, on behalf of the Office of the Ohio Consumers' Counsel.
90. *In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Authority to Increase Rates for its Gas Service*, Public Utilities Commission of Ohio, Case Nos. 07-829-GA-AIR, et al. 2008. Concerning the need for, and structure of, an accelerated infrastructure replacement program and rate surcharge, on behalf of the Office of the Ohio Consumers' Counsel.
91. *Pa. Public Utility Commission v. Pennsylvania American Water Company*, Pennsylvania Public Utility Commission, Docket No. R-2008-2032689. 2008. Concerning rate design, cost of service study, and other tariff issues, on behalf of the Pennsylvania Office of Consumer Advocate.
92. *Pa. Public Utility Commission v. York Water Company*, Pennsylvania Public Utility Commission, Docket No. R-2008-2023067. 2008. Concerning rate design, cost of service study, and other tariff issues, on behalf of the Pennsylvania Office of Consumer Advocate.

93. *Northern Illinois Gas Company d/b/a Nicor Gas Company*, Illinois Commerce Commission, Docket No. 08-0363. 2008. Concerning rate design, cost of service, and automatic rate adjustments, on behalf of the Illinois Office of Attorney General.
94. *West Virginia American Water Company*, West Virginia Public Service Commission, Case No. 08-0900-W-42T. 2008. Concerning affiliated interest charges and relationships, on behalf of the Consumer Advocate Division of the Public Service Commission of West Virginia.
95. *Illinois-American Water Company Application for Approval of its Annual Reconciliation of Purchased Water and Purchased Sewage Treatment Surcharges*, Illinois Commerce Commission, Docket No. 08-0218. 2008. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General.
96. *In the Matter of Application of Duke Energy Ohio, Inc. for an Increase in Electric Rates*, Public Utilities Commission of Ohio, Case No. 08-0709-EL-AIR. 2009. Concerning rate design and cost of service, on behalf of the Office of the Ohio Consumers' Counsel.
97. *The Peoples Gas Light and Coke Company and North Shore Gas Company Proposed General Increase in Rates for Gas Service*, Illinois Commerce Commission, Docket Nos. 09-0166 and 09-0167. 2009. Concerning rate design and automatic rate adjustments on behalf of the Illinois Office of Attorney General, Citizens Utility Board, and City of Chicago.
98. *Illinois-American Water Company Proposed Increase in Water and Sewer Rates*, Illinois Commerce Commission, Docket No. 09-0319. 2009. Concerning rate design and cost of service on behalf of the Illinois Office of Attorney General and Citizens Utility Board.
99. *Pa. Public Utility Commission v. Aqua Pennsylvania Inc.*, Pennsylvania Public Utility Commission, Docket No. R-2009-2132019. 2010. Concerning rate design, cost of service, and automatic adjustment tariffs, on behalf of the Pennsylvania Office of Consumer Advocate.
100. *Apple Canyon Utility Company and Lake Wildwood Utilities Corporation Proposed General Increases in Water Rates*, Illinois Commerce Commission, Docket Nos. 09-0548 and 09-0549. 2010. Concerning parent-company charges, quality of service, and other matters, on behalf of Apple Canyon Lake Property Owners' Association and Lake Wildwood Association, Inc.
101. *Application of Aquarion Water Company of Connecticut to Amend its Rate Schedules*, Connecticut Department of Public Utility Control, Docket No. 10-02-13. 2010. Concerning rate design, proof of revenues, and other tariff issues, on behalf of the Connecticut Office of Consumer Counsel.
102. *Illinois-American Water Company Annual Reconciliation Of Purchased Water and Sewage Treatment Surcharges*, Illinois Commerce Commission, Docket No. 09-0151. 2010. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General.
103. *Pa. Public Utility Commission v. Pennsylvania-American Water Co.*, Pennsylvania Public Utility Commission, Docket Nos. R-2010-2166212, et al. 2010. Concerning rate design and cost of service study for four wastewater utility districts, on behalf of the Pennsylvania Office of Consumer Advocate.
104. *Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public Service Company d/b/a AmerenCIPS, Illinois Power Company d/b/a AmerenIP Petition for accounting order*, Illinois Commerce Commission, Docket No. 10-0517. 2010. Concerning ratemaking procedures for a multi-district electric

and natural gas utility, on behalf of the Illinois Office of Attorney General.

105. *Commonwealth Edison Company Petition for General Increase in Delivery Service Rates*, Illinois Commerce Commission Docket No. 10-0467. 2010. Concerning rate design and cost of service study, on behalf of the Illinois Office of Attorney General.
106. *Pa. Public Utility Commission v. City of Lancaster Bureau of Water*, Pennsylvania Public Utility Commission, Docket No. R-2010-2179103. 2010. Concerning rate design, cost of service, and cost allocation, on behalf of the Pennsylvania Office of Consumer Advocate.
107. *Application of Yankee Gas Services Company for Amended Rate Schedules*, Connecticut Department of Public Utility Control, Docket No. 10-12-02. 2011. Concerning rate design and cost of service for a natural gas utility, on behalf of the Connecticut Office of Consumers' Counsel.
108. *California-American Water Company*, California Public Utilities Commission, Application 10-07-007. 2011. Concerning rate design and cost of service for multiple water-utility service areas, on behalf of The Utility Reform Network.
109. *Little Washington Wastewater Company, Inc., Masthope Wastewater Division*, Pennsylvania Public Utility Commission Docket No. R-2010-2207833. 2011. Concerning rate design and various revenue requirements issues, on behalf of the Masthope Property Owners Council.
110. *In the matter of Pittsfield Aqueduct Company, Inc.*, New Hampshire Public Utilities Commission Case No. DW 10-090. 2011. Concerning rate design and cost of service on behalf of the New Hampshire Office of the Consumer Advocate.
111. *In the matters of Pennichuck Water Works, Inc. Permanent Rate Case and Petition for Approval of Special Contract with Anheuser-Busch, Inc.*, New Hampshire Public Utilities Commission Case Nos. DW 10-091 and DW 11-014. 2011. Concerning rate design, cost of service, and contract interpretation on behalf of the New Hampshire Office of the Consumer Advocate.
112. *Artesian Water Co., Inc. v. Chester Water Authority*, U.S. District Court for the Eastern District of Pennsylvania Case No. 10-CV-07453-JP. 2011. Concerning cost of service, ratemaking methods, and contract interpretation on behalf of Chester Water Authority.
113. *North Shore Gas Company and The Peoples Gas Light and Coke Company Proposed General Increases in Rates for Gas Service*, Illinois Commerce Commission, Docket Nos. 11-0280 and 11-0281. 2011. Concerning rate design and cost of service on behalf of the Illinois Office of Attorney General, the Citizens Utility Board, and the City of Chicago.
114. *Ameren Illinois Company: Proposed general increase in electric delivery service rates and gas delivery service rates*, Illinois Commerce Commission, Docket Nos. 11-0279 and 11-0282. 2011. Concerning rate design and cost of service for natural gas and electric distribution service, on behalf of the Illinois Office of Attorney General and the Citizens Utility Board.
115. *Pa. Public Utility Commission v. Pennsylvania-American Water Co.*, Pennsylvania Public Utility Commission, Docket No. R-2011-2232243. 2011. Concerning rate design, cost of service, sales forecast, and automatic rate adjustments on behalf of the Pennsylvania Office of Consumer Advocate.

116. *Aqua Illinois, Inc. Proposed General Increase in Water and Sewer Rates*, Illinois Commerce Commission, Docket No. 11-0436. 2011. Concerning rate design and cost of service on behalf of the Illinois Office of Attorney General.
117. *City of Nashua Acquisition of Pennichuck Corporation*, New Hampshire Public Utilities Commission, Docket No. DW 11-026. 2011. Concerning the proposed acquisition of an investor-owned utility holding company by a municipality, including appropriate ratemaking methodologies, on behalf of the New Hampshire Office of Consumer Advocate.
118. *An Application by Heritage Gas Limited for the Approval of a Schedule of Rates, Tolls and Charges*, NSUARB-NG-HG-R-11. 2011. Concerning rate design and cost of service on behalf of the Nova Scotia Consumer Advocate.



Liberty Utilities Preliminary Budget for Granite State & EnergyNorth

Agenda

- Budget Overview
- Organizational Budget Analysis – Granite State
- Organizational Budget Analysis – EnergyNorth
- Systems Implementations costs
- Comparison of estimated recurring annual IT costs

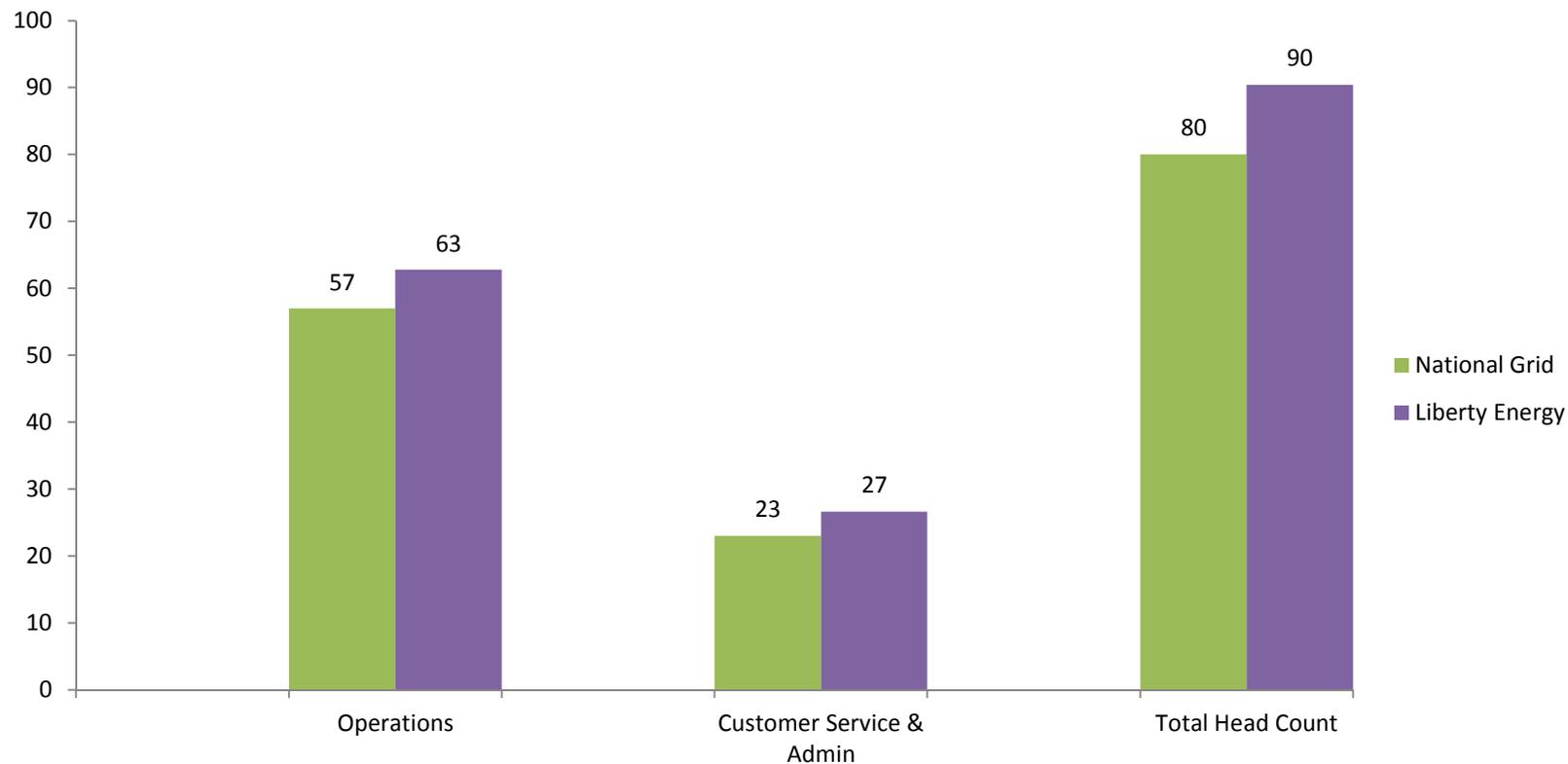
Budget Overview

- Preliminary budget developed using the following principles:
 - Zero based labor budget developed for New Hampshire based work force
 - Reviewed National Grid current costs on a FERC account basis
 - Removed all non-recurring one time costs
 - Adjusted for known changes (i.e. rent)
- Capital budget review and development:
 - Zero based new systems budget developed
 - Liberty Energy reviewed and adopted National Grid's operations capital budget



Organizational Budget Analysis – Granite State

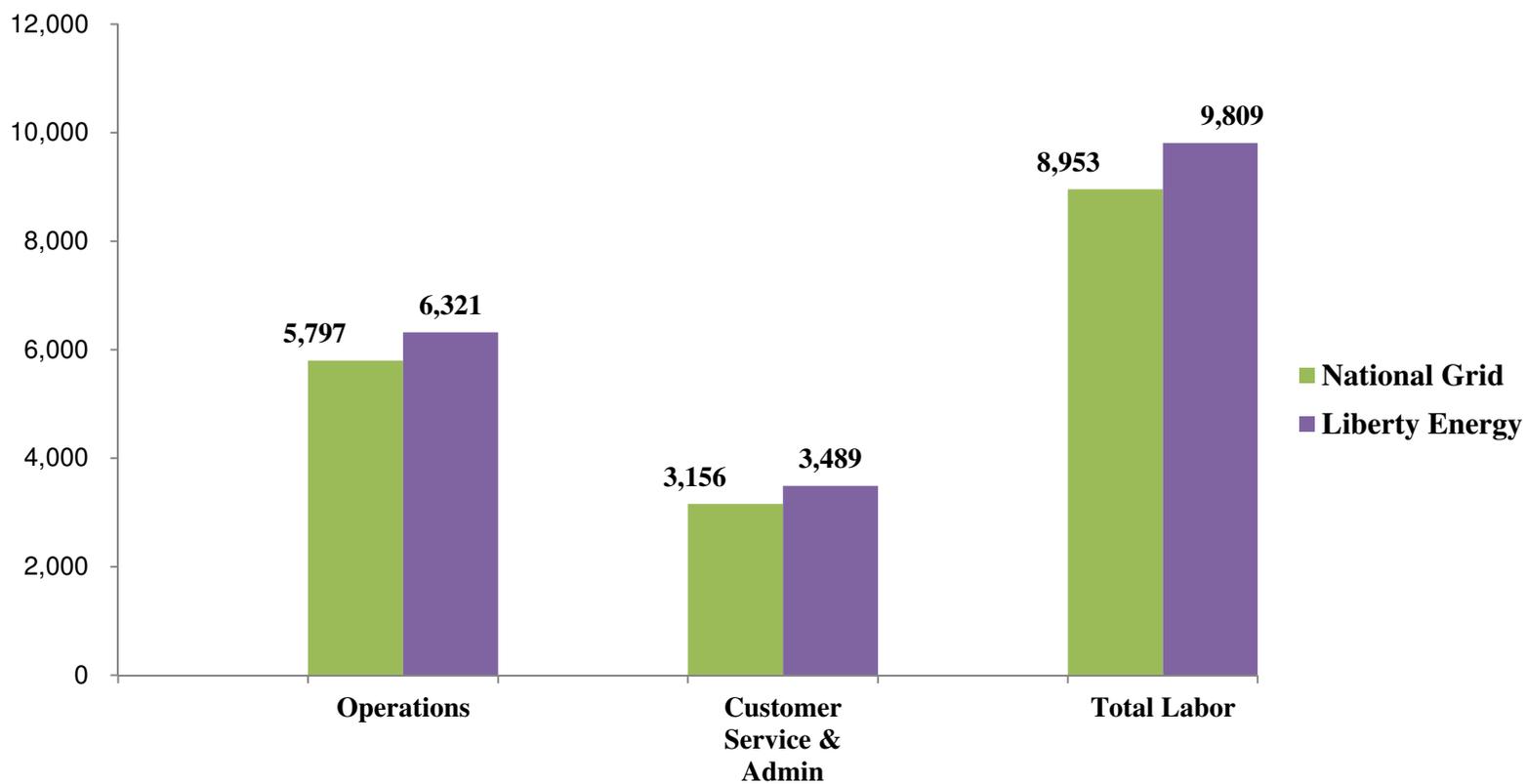
Electric Head Count





Organizational Budget Analysis –Granite State Electric

Budgeted Costs - Operations, Customer Services & Administration (US\$'000)

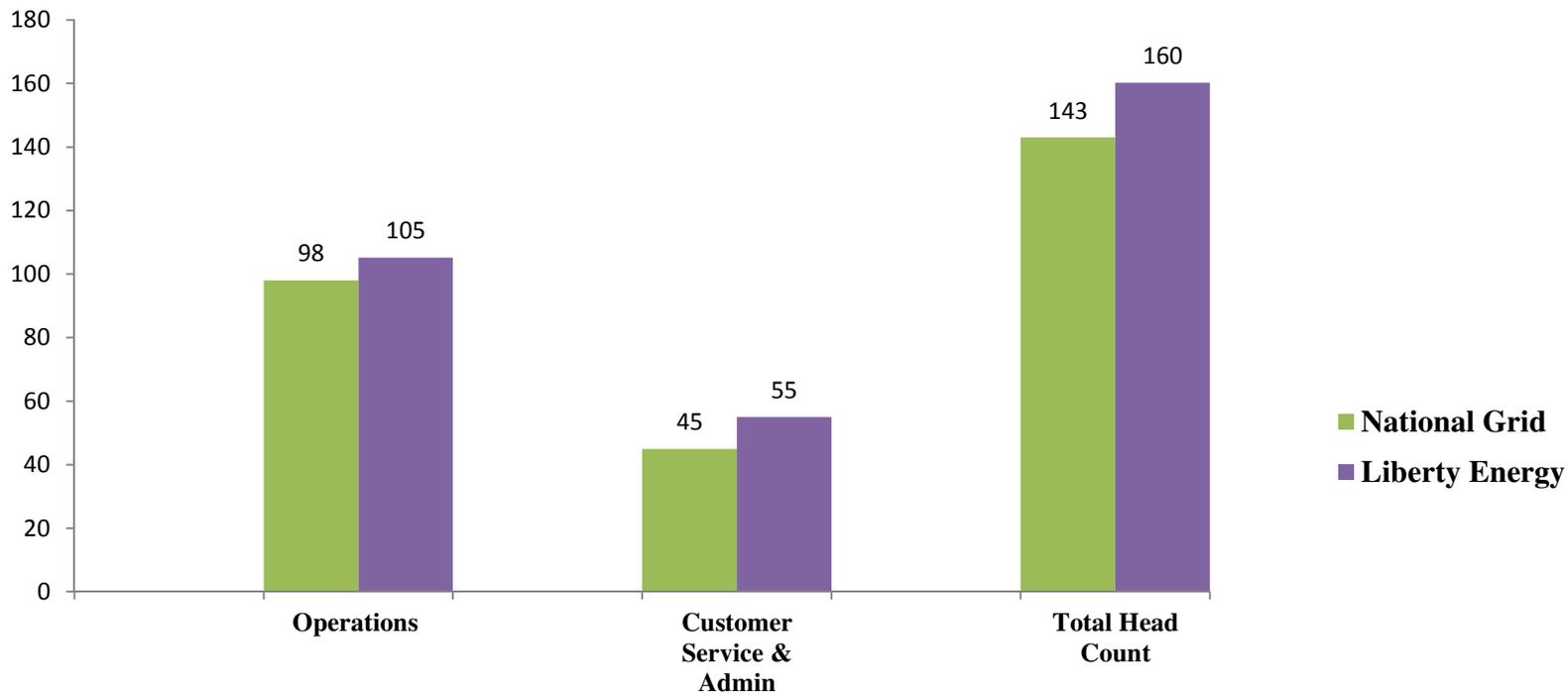


National Grid's labor budget adjusted for 2.5% inflation.
September 7 & 8, 2011



Organizational Budget Analysis – EnergyNorth

Head Count



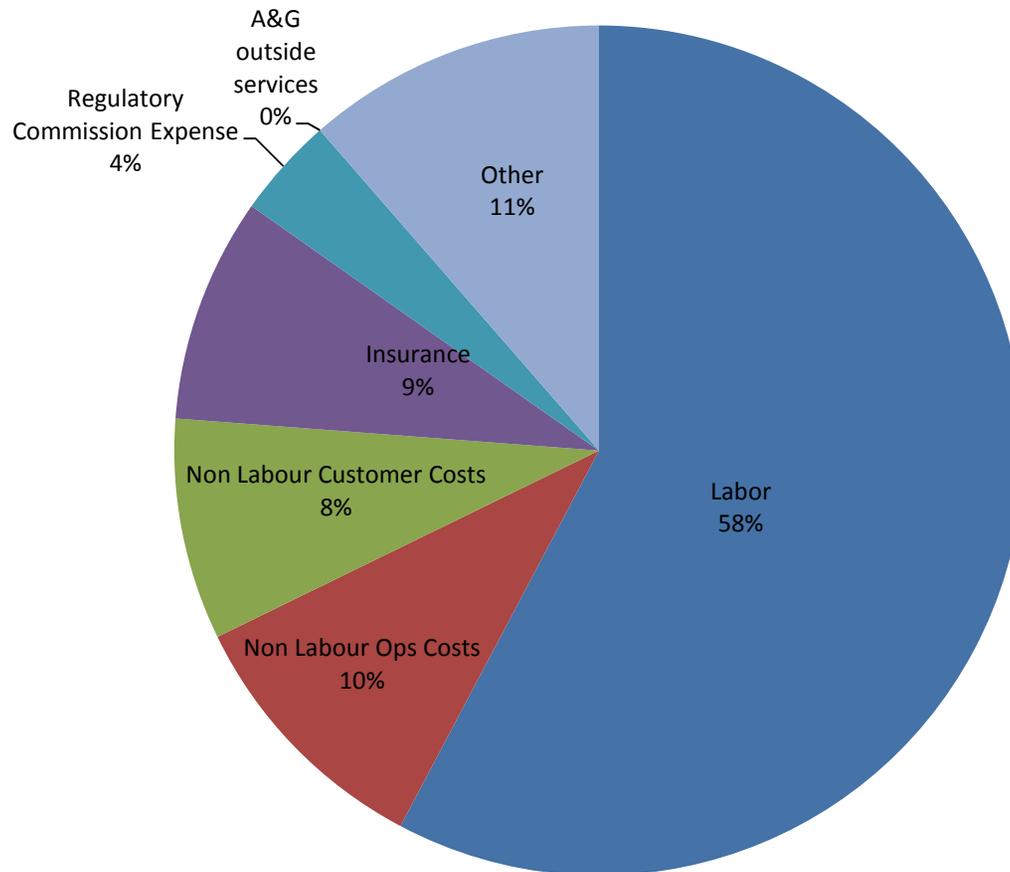


Organizational Budget Analysis –EnergyNorth

Budgeted Costs - Operations, Customer Services & Administration (US\$'000)

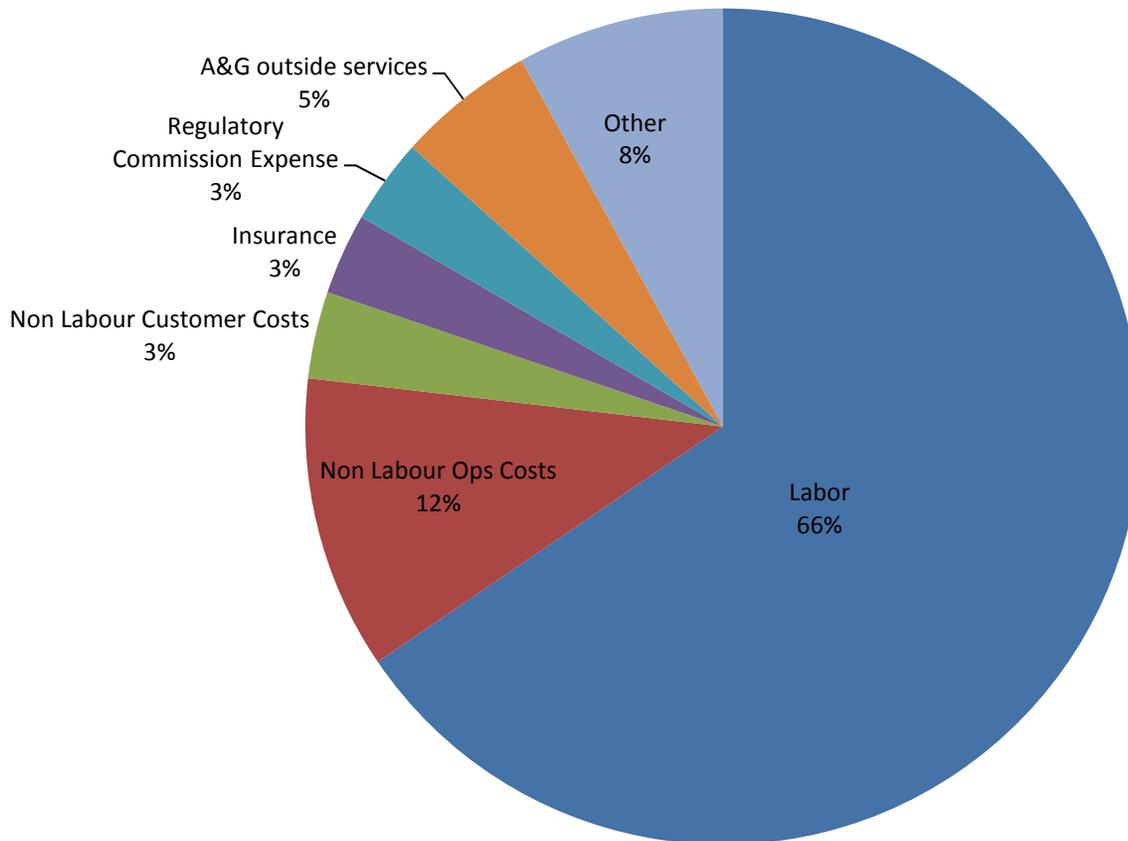


Granite State Summary Cost Analysis





EnergyNorth Summary Cost Analysis





Granite State Summary of 2011 Results

- Granite State Increase in Costs \$889k

- Drivers:
 - Increase in Labor \$857k

 - Increase in Rent due to additional property requirements \$90k

 - Decrease in allocated non labor corporate costs (\$58)

EnergyNorth Summary of 2011 Results

- EnergyNorth Increase in Costs \$876k

- Drivers:
 - Increase in Labor \$546k

 - Increase in Rent due to additional property requirements \$159k

 - Increase in allocated non labour corporate costs \$171k



Liberty Energy NH System Implementation Estimate

Summary of New System Implementation Costs				
System Operations (GIS/Responder/Telvent)				2,704
Customer Service (CIS/IVR/Phones/MDS/Web Site)				1,952
Financial Management (GP/Wennsoft)				984
IT Infrastructure and Security				748
Total				6,389



Liberty Energy NH Yearly IT Cost Estimate

Total Yearly Cost analysis			
Depreciation (assumed 8 years)			799
Maintenance (assumed 23% of system cost)			522
On Going Vendor Costs			113
Back End Infrastructure			91
Labor-Direct			331
Labor-Indirect			252
Total Yearly Cost			2,108



Liberty Energy NH/National Grid IT Yearly Cost Comparison

			NG TSA		
			Cost	LE Cost	Total
Labor			1,354	582	772 *
Non Labor			1,382	1,525	(143)
Total			2,736	2,108	628
* Labour savings has been incorporated into the zero base b					

NATIONAL GRID/LIBERTY ENERGY
DG 11-040

JOINT PETITIONERS' RESPONSES TO
OCA'S TECHNICAL SESSION DATA REQUESTS – SET 2

Date Request Received: 09/08/11
Request No. OCA Tech 2-1

Date of Response: 9/16/11
Witness: Gerald Tremblay

REQUEST:

Reference Supplemental Staff 2-111 and Attachment Staff 2-111. Please explain each of the negative numbers in the column titled "Budget 2012" and, to the extent that any of these numbers need revision, please provide a revised Attachment along with an explanation of any revisions.

RESPONSE:

Below is an explanation of the credits on the budget. Note that the total adjustments to the budgets presented in Attachment Staff 2-111 resulting from the review of the credit line items is an estimated increase to Granite State's budget of \$69.1 thousand and no change to EnergyNorth's budget.

Granite State (\$ in 000s)

Transmission Maintenance-overhead lines (571000) - Credit of \$8.1 (actually substation expense); **Distribution maintenance-Underground lines (594000)** - Credit of \$12.4; **Distribution maintenance-Electric meters (596000)** - Credit of \$2.1. These are amounts that are transferred to Capital. The costs are in labor or other distribution line items. These amounts are normal. No adjustment to budget necessary.

Customer Assistance Expense (908000) - Credit of \$203.9 is customer reimbursement of Energy Efficiency labor costs. Costs are included in the Salary Line. It is expected that customers will continue to pay for the Energy Efficiency program and therefore this credit needs to be budgeted as well. No adjustment is necessary.

Demo and Selling expenses (912000) - Credit of \$3.1 - should be removed from budget.

Employee pensions and benefits (926000) - Credit of \$1.4 - should be removed from budget - included in payroll burdens already in labor an adjustment to the budget is necessary.

Distribution Operations-Supervision and Engineering (580000) - Credit of \$84.3 - Includes a \$116k Reimbursement from 3rd parties - Credits go through 580000, but actual expenses are in other distribution expense accounts. A portion of this is normal, but approximately \$65k is from a prior period. An adjustment of \$66k to the budget is necessary.

Distribution maintenance-OH lines (593000) - Credit of \$398.7 includes a Fairpoint reimbursement for prior year vegetation management costs of \$664.10. This amount was adjusted in the budget - therefore no additional adjustment necessary.

Transmission Maintenance-overhead lines (571000) - Credit of \$8.1 (actually substation expense); **Distribution maintenance-Underground lines (594000)** - Credit of \$12.4; **Distribution maintenance-Electric meters (596000)** - Credit of \$2.1. These are amounts that are transferred to Capital or other expense lines. The costs are in labor or other distribution line items. These amounts are normal. No adjustment to budget necessary.

EnergyNorth (\$ in 000s)

Gas Operations-Customer Installation (879000) - Credit of \$38. Credit in this account is related to meter abandonments. Costs for changing customer meters is charged to this account and other meter expense accounts. When removed meters are abandoned, the associated costs are credited from this account and debited to account 108 (retirement). This is a recurring credit and properly included in the budget (because the actual costs are included on other lines of Gas Expenses).

Uncollectible Accounts (904000) - Credit of \$503 - Credit is related to accounts receivable reserve adjustments. As reflected in column 2 of the budget, an adjustment has been included to reflect an estimated amount of bad debt expense for the year. No adjustment is necessary to the preliminary budget presented.

Customer Service and info expense (916000) - Credit of \$171. Credits in this account are recurring. They are related to commercial and residential customer equipment rebate programs. These rebates are an offset to the expenses in the 9120 and 9130 accounts. No adjustment is necessary to the budget

A&G Salaries (920000) - credit of \$5 and **A&G Miscellaneous (930200)** - expense credit of \$22. These are accounting entries to reclassify amounts that were posted to other A&G expense lines. These are proper credits and no adjustment is necessary related to the budget.

Please see OCA Tech Attachment 2-1 for an updated preliminary budget.

Ontario State Operating & Administration Costs 2011

(000 USD)	National Grid				Liberty Energy		Variance	Budget 2012	Revised Budget 2012	Amounts Adjusted	Reference
	Actuals	Adjustments	Reference	Inflation	Revised	Budget					
	April to March 2011 Sum '000	to existing P & L		adjustment	April to March 2011 Sum '000						
Transmission Expenses-O&M		8,735			8,953	9,809	857	10,055	10,055		
Labor Costs											
Schd. Sys Maint & Dispatch Srv	561400	-		2.5%	-	-	-	-	-		
Trans Oper-Substations	562000	1.3		2.5%	1.34	1.3	-	1	1		
Trans Oper-Overhead Lines	563000	0.6		2.5%	0.64	0.6	-	1	1		
Trans Oper-Underground Lines	564000	0.0			-	-	-	-	-		
Trans Oper-Wheeling	565000				-	-	-	-	-		
Elec Raw-Wheeling Elim	565035				-	-	-	-	-		
Sale for Resale-Tran CR Elim	565037				-	-	-	-	-		
Trans Oper-Misc Expenses	566000	1.0		2.5%	1.0	1.0	-	1	1		
Oper Transmission Facilities											
Trans Maint-Supervision & Eng	568000	0.3		2.5%	0.3	0.3	-	0	0		
Trans Maint-Substations	570000	16.1		2.5%	16.54	16.5	-	17	17		
Trans Maint-Substation-Trouble	570010	3.1		2.5%	3.14	3.1	-	3	3		
Trans Maint-Overhead Lines	571000	(8.1)		2.5%	(8.26)	(8.3)	-	(8)	(8)		(1)
Trans Maint-Right of Way	571020	1.9		2.5%	1.93	1.9	-	2	2		
Maint Transmission Facilities											
Subtotal Transmission Expenses-O&M		16.3			17	17	-	17	17		
Distribution Expenses-O&M											
Dist Oper-Supervision & Eng	580000	(84.3)		2.5%	(86.39)	(86.4)	-	(89)	(20)	89	(7)
Dist Oper-Load Dispatching	581000	4.5		2.5%	4.64	5	-	5	5		
Dist Oper-Substations	582000	166.9		2.5%	171.10	171.1	-	175	175		
Dist Oper-Overhead Lines	583000	54.6		2.5%	55.97	56.0	-	57	57		
Dist Oper-Underground Lines	584000	77.6		2.5%	79.51	79.5	-	81	81		
Dist Oper-Outdoor Lighting	585000	6.0		2.5%	6.18	6.2	-	6	6		
Dist Oper-Electric Meters	586000	58.1		2.5%	59.58	59.6	-	61	61		
Dist Oper-Customer-Installation	587000	24.4		2.5%	25.05	25.0	-	26	26		
Dist Oper-Misc Expenses	588000	301.0		2.5%	308.53	308.5	-	316	316		
Dist Oper-Rents	589000	0.8		2.5%	0.82	0.8	-	1	1		
Rents-Building Dist Elim	589001	3.6		2.5%	3.71	3.7	-	4	4		
Operate Dist Facilities											
Dist Maint-Supervision & Eng	590000	2.4		2.5%	2.49	2.5	-	3	3		
Dist Maint-Structures	591000	1.8		2.5%	1.84	1.8	-	2	2		
Dist Maint-Substations	592000	38.5		2.5%	39.46	39.5	-	40	40		
Dist Maint-Substations-Trouble	592010	10.0		2.5%	10.27	10.3	-	11	11		
Dist Maint-Overhead Lines	593000	(396.7)	664.10	A	2.5%	271.99	272.0	278	279		(8)
Dist Maint-OH Lines-Trouble	593010	22.9		2.5%	23.45	23.4	-	24	24		
Dist Maint-OH Lines-Veg Mgmt	593020	1,214.0		2.5%	1,244.38	1,244.4	-	1,275	1,275		
Dist Maint-Underground Lines	594000	(12.4)		2.5%	(12.740)	(13)	-	(13)	(13)		(2)
Dist Maint-Line Transformers	595000	16.9		2.5%	17.28	17.3	-	18	18		
Dist Maint-Outdoor Lighting	596000	(2.1)		2.5%	(2.15)	(2.1)	-	(2)	(2)		(3)
Dist Maint-Electric Meters	597000	10.3		2.5%	10.59	10.6	-	11	11		
Maint Distribution Facilities											
Subtotal Distribution Expenses-O&M		1,517	664		2,236	2,235.5	-	2,291	2,360	69	
Customer Expenses-O&M											
Cust Acct-Supervision	901000	4.6		2.5%	4.67	4.7	-	5	5		
Cust Acct-Meter Reading Exp	902000	27.7		2.5%	28.39	28.4	-	29	29		
Cust Records & Collection	903000	1,242.5		2.5%	1,273.52	1,273.5	-	1,305	1,305		
Uncollectible Accounts	904000						-	0	0		
Cust Acct-Misc Expenses	905000	0.4		2.5%	0.41	0.4	-	0	0		
Customer Accis Oper Exp Elec		1,275.11			1,306.98	1,306.98	-	1,340	1,340		
Cust Service-Supervision	907000						-				
Cust Assistance Expenses	908000	(203.9)		2.5%	(208.98)	(209.0)	-	(214)	(214)		(4)
Info&Instrct Advertising Exp	909000	3.4	(3.50)	C	2.5%	(0.06)	(0)	(0)	(0)		
Cust Service-Misc Expenses	910000	81.4		2.5%	83.45	83.4	-	86	86		
Demo & Selling Expenses	912000	(3.1)		2.5%	(3.17)	(3.2)	-	(3)	-	3	(5)
Sales Advertising Expense	913000			2.5%			-				
Sales Misc Expenses	916000			2.5%			-				
Cust Service & Info Expenses		(122.13)	(3.50)		(128.77)	(128.8)	-	(132.0)	(129)	3	
Administration Expenses-O&M											
A&G-Salaries	920000	10.0		2.5%	10.21	10.2	-	10	10		
A&G-Office Supplies & Other expenses	921000	1,141.9			1,170.4	1,170.4	-	1,199.7	1,200		
Admin Expense Transferred-CR	922000	1.0		2.5%	1.07	1	-	1	1		
A&G-Outside Services Employed	923000	446.3		2.5%	457.42	457.4	-	469	469		
Property Insurance	924000	389.0		2.5%	398.72	398.7	-	409	409		
Injuries & Damages Insurance	925000	903.4		2.5%	926.03	926.0	-	949	949		
Employee Pensions & Benefits	926000	(1.4)		2.5%	(1.47)	(1)	-	(2)	-	2	(6)
Regulatory Comm Expenses	928000	579.5		2.5%	583.96	594.0	-	609	609		
A&G-Miscellaneous Expenses	930200	70.4		2.5%	72.2	14.6	(58)	14.9	15		
A&G Rents	931000	163.4		2.5%	167.52	258.0	91	284	284		
Administrative Oper Exp Elec											
A&G Maint-General Plant Elec	935000	1.3		2.5%	1.31	1.3	-	1	1		
Administrative Maint Expenses											
Subtotal Administration Expenses-O&M		3,705			3,797	3,830	33	3,926	3,928	2	
O&M Expenses		6,391	661		7,228	7,261	33	7,442	7,516		
O&M Expenses - Labor		15,125	661		16,181	17,070	889	17,497	17,570	74	

Total adjustment at current costs 72

Reference

- (1) Transmission Maintenance-overhead lines (571000) - Credit of \$8.1K (actually substation expense)
- (2) Distribution maintenance - Underground lines (594000) - Credit of \$13K
- (3) Distribution maintenance - Electric meters (598000) - Credit of \$2.1K

Response: Accts 571000, 594000 and 598000 credits of \$8.1K, \$13K and \$2K respectively. These credits are driven by the transfer of material costs from O&M to capital. The costs are in labor or other distribution line items. It is a repeatable trend. No adjustment to budget necessary.

- (4) Customer Assistance Expenses (908000) - Credit of \$203.9K

The above credit is customer reimbursement of Energy Efficiency labor costs. Costs are included in the Salary line. It is expected that customers will continue to pay for the Energy Efficiency program and therefore this credit has been included in the budget. No adjustment is required.

- (5) Demo and Selling expenses (912000) - Credit of \$3.1 - has been removed from the budget

(6) Employee pensions & benefits (926000) - Credit of \$1.4K - has been removed from budget - included in payroll burdens already in labor budget. No adjustment necessary to the budget.

- (7) Distribution Operations-Supervision & Engineering (580000) - Credit of \$84.3

The credit balance in the account represents credits for reimbursements to third parties. All reimbursements are credited to Acct # 580000 regardless of the account incurring the charge. Actual expenses are in other distribution expense accounts. Approximately \$65K is from a prior period. An adjustment of \$45 to the budget has been made.

- (8) Distribution maintenance - OH lines (593000) - Credit of \$398.7 includes a Fairpoint reimbursement for prior year vegetation management costs of \$664.1K. This amount was adjusted in the budget. No additional adjustment is required.

National Grid	Liberty Energy				Inhabitants	2.5%
	Actuals	Adjustment	Reference	Budget		
(100 USD)	April to March 2011	Sum 000	Sum 000	Sum 000	Sum 000	Sum 000
EnergyNorth Operating & Administration Costs 2011	16,977		17,402	17,947	546	18,396
Gas Expenses O&M Labor Costs						
T&D-Meas & Reg Station Expense	857000					
Gas Oper-Trans Rents	860000					
Gas Oper-Dist Supv & Eng	870000	1	0.99	0.99		1
Gas Oper-Dist Mains & Services	874000	669	685.67	685.67		703
Gas Oper-Residential Meter Exp	878000	182	186.12	186.12		191
Gas Oper-Customer Installation	879000	(38)	(38.84)	(38.84)		(40) (1)
Gas Oper-Misc Expenses	880000	55	56.52	56.52		58
Gas Maint-Supervision & Eng	885000	74	75.47	75.47		77
Gas Maint-Structures	886000	11	10.99	10.99		11
Gas Maint-Mains	887000	1,322	1,355.43	1,355.43		1,389
Gas Maint-Station Exp-General	888000	138	141.72	141.72		145
Gas Maint-Services	892000	448	459.04	459.04		471
Gas Maint-Residential Meter Exp	893000	23	23.24	23.24		24
Maintenance of Other Equipment						
Maintain Gas Facilities						
Subtotal Gas Expenses O&M	2,946		3,020	3,020		3,095
Customer Expenses O&M						
Cust Acct-Supervision	901000	8	8.26	8.26		8
Cust Acct-Meter Reading Exp	902000	51	51.93	51.93		53
Cust Records & Collection	903000	769	788.26	788.26		808
Uncollectible Accounts	904000	(503)	2,954	2,512.25		2,575 (2)
Cust Acct-Misc Expenses	905000	1	1.06	1.06		1
Customer Accts Oper Exp Elec		326	3,362	3,362		3,446
Cust Service-Supervision	907000	(2)	(1.86)	(1.86)		(2)
Cust Assistance Expenses	908000	4	3.61	3.61		4
Info&Instrct Advertising Exp	909000	0	0.02	0.02		0
Cust Service-Misc Expenses	910000	3	2.69	2.69		3
Demo & Selling Expenses	912000	576	590.21	590.21		605
Sales-Advertising Expense	913000	134	137.72	137.72		141
Sales-Misc Expenses	916000	(171)	(175.14)	(175.14)		(160) (3)
Cust Service & Info Expenses		544	557	557		571
Administration Expenses O&M						
A&G-Salaries	920000	(5)	(5.60)	(5.60)		(6) (4)
A&G - Office Supplies & Other expenses	921000	1,870	1,917	1,917		1,965
Admin Expense Transferred-CR	922000	0	0.02	0.02		0
A&G Outside Services Employed	923000	1,385	(1,405)	(20.39)		(21)
Property Insurance	924000	9	9.33	9.33		10
Injuries & Damages Insurance	925000	806	826.44	826.44		847
Employee Pensions & Benefits	926000					
Regulatory Comm Expenses	928000	856	877.08	877.08		899
A&G - Miscellaneous Expenses	930000	(22)	(22)	(22)		(22) (4)
A&G-Flants	931000	203	208.11	208.11		211
Administrative Oper Exp-Elec						
A&G Maint General Plant Gas	932000	30	30.75	30.75		32
Administrative Maint Expenses						
Subtotal Administration Expenses O&M	5,133	(1,405)	3,821	4,151	330	4,254
O&M Expenses	8,948	1,549	10,759	11,089	330	11,366
O&M Expenses + Labor	25,925	1,549	28,161	29,036	876	29,762

Reference:

Gas Operations - Customer Installations (879000)
 (1) Credit of \$40 - Credit in this account is related to meter abandonment. Costs for changing customer meters are charged to this account and other meter expense accounts. When removed meters are abandoned, the associated costs are credited from this account and debited to account 108 which relates to retirement. This is a recurring credit and properly included in the budget, given that the actual costs are included on other lines of Gas Expenses.

(2) Uncollectible Accounts (904000) - Credit of \$503K - Credit is related to accounts receivable reserve adjustments. As reflected in column of 3 of the budget, an adjustment has been included to reflect an estimated amount of bad debt expense for the year. No adjustment is necessary to the preliminary presentation.

(3) Customer Service and Info Expense (916000) - Credit of \$171K. Credits in this account are recurring. They are related to commercial and residential customer equipment rebate programs. These rebates are an offset to the expenses in the 912000 and 913000 accounts. No adjustment is required to the budget.

(4) A&G Salaries (920000) - credit of \$5K and A&G Miscellaneous (930200) - expense credit of \$22K. These are accounting entries to reclassify amounts that were posted to other A&G expense lines. These are proper credits and no adjustment is required to the budget.

NATIONAL GRID/LIBERTY ENERGY

DG 11-040

JOINT PETITIONERS' RESPONSES TO
STAFF'S TECH SESSION DATA REQUESTS – SET 2

Date Request Received: 09/08/11
Request No. Staff TS 2-18

Date of Response: 09/16/11
Witness: Gerald Tremblay

REQUEST:

Please update the estimated budget contained in Supplemental Staff2-111 to include the costs of personal property such as computers, desks, vehicles, etc.

RESPONSE:

Supplemental Staff 2-111 was an estimated operating budget which would typically not include capitalized items such as computers, desks, etc. Liberty Energy NH does not expect incremental vehicle costs as it does not currently plan to acquire any new vehicles.

Liberty Energy NH estimates the following capital costs for computers and desks:

	<u>Quantity</u>	<u>Cost</u>	<u>Total</u>
Office set up	10	10,000	100,000
Cubicle set up	60	3,000	180,000
Data Connection	70	200	14,000
PC's and laptops	70	1,500	105,000
			<hr/>
Total			<u>399,000</u>



Targeted Capital Structure

- Liberty Utilities targets an investment grade capital structure
- Liberty Utilities, as part of the current application, is seeking approval for additional utility level debt
 - EnergyNorth - \$77 million
 - Granite State - \$23 million
- The following table illustrates the approximate capital structure targeted for the acquisition:

	EnergyNorth		Granite State	
Estimated closing rate base	\$172,000	100%	\$ 84,000	100%
Assumed debt	\$ -	0%	\$ 15,000	18%
New utility debt	\$ 77,000	45%	\$ 23,000	27%
Equity	\$ 95,000	55%	\$ 46,000	55%

NATIONAL GRID/LIBERTY ENERGY
DG 11-040

JOINT PETITIONERS' RESPONSES TO
OCA'S DATA REQUESTS – SET 2

Date Request Received: 07/15/11
Request No. OCA 2-10

Date of Response: 07/29/11
Witness: David Bronicheski

REQUEST:

Concerning section 3.3 of the Stock Purchase Agreement involving Granite State (JP Attach. 3):

- a. Please describe the impacts on the books of account of Granite State of the Section 338(h)(10) election, including but not limited to the effect, if any, on Granite State's plant accounts and accumulated deferred tax balances.
- b. Has Liberty made a proposal to address the ratemaking impacts of the Section 338(h)(10) election, including but not limited any changes in plant balances and/or accumulated deferred tax balances? If not, why not? If so, please state where such proposal is made.
- c. Please reconcile the provision of the agreement that requires a Section 338(h)(10) election with the statements in Mr. Eichler's testimony that there would not be any "push down" accounting or regulatory accounting changes (page 10 of 20) as a result of the transaction.
- d. Please reconcile the provision of the agreement that requires a Section 338(h)(10) election with the statement in Staff 2-73 that the transaction would not affect Granite State's rate base.
- e. Please reconcile the provision of the agreement that requires a Section 338(h)(10) election with the statement in Staff 2-75 that "no assets are being transferred because the transfer is a sale of stock."

RESPONSE:

- a. Generally, an election under Internal Revenue Code § 338(h)(10) (a "338(h)(10) Election") results in the purchase and sale of stock being treated as the purchase of the assets of the target company for tax purposes, with a resulting step-up in the tax basis of the assets of the target company in an amount equal to the purchase price. So in the case of Granite State, a 338(h)(10) Election would result in a stepped-up tax basis for the company's assets equal to the allocated Purchase Price paid by Liberty Energy. With regard to the impact of a 338(h)(10) Election on the financial statements, there are no accumulated deferred tax balances at the moment after the transaction closes (book balances of assets and liabilities in total equals tax). For regulatory accounting purposes, the accumulated deferred

income tax balances need to be maintained and carried forward based on the balances immediately prior to closing.

- b. As noted in response to answer (a) above, it is anticipated that Granite State will maintain the accumulated deferred tax balances for regulatory purposes so there should be no difference to ratemaking as a result of the 338(h)(10) Election.
- c. The 338(h)(10) Election is an election for tax purposes only and, therefore, has no impact on our statement that there will be no “push down” accounting. As noted above, the regulatory deferred tax balances will be maintained at the same level as reflected immediately prior to the transaction closing.
- d. See answer to part (c.) above.
- e. The 338(h)(10) Election results in the transaction being deemed an asset sale for tax purposes only. Notwithstanding the election, the transaction is a sale of the stock of Granite State.

NATIONAL GRID/LIBERTY ENERGY
DG 11-040

JOINT PETITIONERS' RESPONSES TO
STAFF'S DATA REQUESTS – SET 4

Date Request Received: 08/09/11
Request No. Staff 4-58

Date of Response: 08/25/11
Witness: Robert C. Wood

REQUEST:

Reference Staff 3-62: Please provide the target performance levels for Liberty Energy NH for the following:

- Telephone service factor or service level
- Abandoned calls
- First call resolution
- Customer satisfaction

RESPONSE:

Liberty Energy NH's Telephone Service Level Targets will be:

- For EnergyNorth: 80% in 30 seconds
- For Granite State: 80% in 20 seconds

Liberty Energy NH plans to track abandoned calls and adjust its practices as needed to minimize their occurrence. With the above Telephone Service Levels, abandoned calls should be minimal. A variety of factors can cause a customer to terminate a call early so it is important to track this metric and understand what is causing it.

Liberty Energy NH does not plan to have a numerical target for First Call Resolution. However, this will be a key area of focus in our training, coaching and call quality processes as we believe that it directly affects customer satisfaction.

During the first year of operations Liberty Energy NH will conduct a customer satisfaction survey to establish a baseline. Those results will be used as input into our business planning and target setting process. Providing superior customer service is central to Liberty Energy's philosophy, and the survey results will be used to help us determine where to direct our improvement efforts.

SAIFI and SAIDI 2005-2010 for Granite State

Year	Salem		Lebanon		Walpole		Total NH	
	SAIFI	SAIDI	SAIFI	SAIDI	SAIFI	SAIDI	SAIFI	SAIDI
2005	2.87	290.00	1.07	138.15	2.17	821.82	2.10	301.24
2006	3.23	277.29	1.61	178.81	3.96	461.98	2.72	263.84
2007	1.78	101.57	2.30	415.88	1.68	160.59	1.96	228.36
2008	3.02	248.56	1.15	139.61	3.02	292.64	2.30	212.04
2009	1.36	127.96	0.89	100.71	1.10	115.42	1.15	115.95
2010	1.96	200.82	1.54	221.07	1.46	103.65	1.74	196.43
Recommended	1.96	200.82	1.15	139.61	1.68	160.59	1.96	212.04

Source: Response to OCA 2-4

Gas Distribution Performance Measures for EnergyNorth

Year	Corrosion Leaks		Known Leaks	Unaccounted for Gas (%)	Miles of Main			% Change	Services	
	Mains	Services			Unprotected Bare Steel	Cast Iron / Wrought Iron	Total		Unprotected Bare Steel	% Change
2005	44	74	1	2.40	15.90	145.50	161.40		8,687	
2006	30	94	-	1.70	15.44	140.74	156.18	-3.2%	8,405	-3.2%
2007	44	73	1	1.20	15.49	139.30	154.80	-0.9%	8,134	-3.2%
2008	19	86	-	2.60	14.59	135.16	149.74	-3.3%	7,802	-4.1%
2009	19	93	1	0.95	12.96	128.87	141.83	-5.3%	7,377	-5.4%
2010	18	63	-	1.00	12.12	124.68	136.80	-3.5%	7,099	-3.8%
Recommended	19	74	1	1.20				-3.3%		-3.8%

Source: PHMSA database for each year