

Brubaker & Associates, Inc.
Testimony
Filed Since June 1998
by Michael Gorman

<u>DATE</u>	<u>PROJECT</u>	<u>UTILITY</u>	<u>TYPE</u>	<u>STATE</u>	<u>DOCKET</u>	<u>SUBJECT 1</u>	<u>SUBJECT 2</u>	<u>ON BEHALF OF</u>
5/22/2008	8977	WISCONSIN ELECTRIC POWER COMPANY	Interim Direct	MI	U-15500	Interim Rates		Tilden Mincing Company, L.C. and Empire Iron Mining Partnership
5/21/2008	8902	DUKE ENERGY INDIANA, INC.	Direct	IN	43374	Conservation Rider		Duke Energy Indiana Industrial Group
5/14/2008	8899	CENTRAL ILLINOIS COMPANY d/b/a AMERENCILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY d/b/a AMERENCIPS AND ILLINOIS POWER COMPANY d/b/a AMERENIP	Rebuttal	IL	07-0585, 07-0588, 07-0586, 07-0589, 07-0587, 07-0590	Return on Equity		Illinois Industrial Energy Consumers
4/25/2008	8875	THE EMPIRE DISTRICT ELECTRIC COMPANY	Surrebuttal	MO	ER-2008-0093	Return on Equity		Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal-Mart Stores, Inc.
4/11/2008	8885	ENTERGY GULF STATES, INC.	Direct	TX	34800	Rate of Return	Return on Equity	Texas Industrial Energy Consumers
4/8/2008	8883	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	07-0566	Return on Equity		Illinois Industrial Energy Consumers
4/4/2008	8875	THE EMPIRE DISTRICT ELECTRIC COMPANY	Rebuttal	MO	ER-2008-0093	Return on Equity		Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal-Mart Stores, Inc.
3/14/2008	8899	CENTRAL ILLINOIS COMPANY d/b/a AMERENCILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY d/b/a AMERENCIPS AND ILLINOIS POWER COMPANY d/b/a AMERENIP	Direct	IL	07-0585, 07-0588, 07-0586, 07-0589, 07-0587, 07-0590	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers
3/11/2008	8835	ENTERGY LOUISIANA, LLC	Direct	LA	U-30192 (Phase II)	Construction Work in Progress		Louisiana Energy Users Group
3/6/2008	8938	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	NM	07-00319-UT	Return on Common Equity	Pension Expense	Occidental Permian Ltd.
3/4/2008	8888	ILLINOIS-AMERICAN WATER COMPANY	Rebuttal	IL	07-0507	Return on Equity	Rate Design	Illinois Industrial Water Consumers, Fosterburg Water District, Jersey County Rural Water Co., Inc., and Bond-Madison Water Company
2/29/2008	8962	INDIANA AMERICAN WATER COMPANY, INC.	Direct	IN	42351 DSIC-4	Cost Allocation		Indiana-American Water Company, Inc. Industrial Group
2/25/2008	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Rebuttal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Water and Sewer Rates		Missouri Industrial Energy Consumers
2/22/2008	8875	THE EMPIRE DISTRICT ELECTRIC COMPANY	Direct	MO	ER-2008-0093	Return on Common Equity	Rate of Return	Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal-Mart Stores, Inc.
2/11/2008	8883	COMMONWEALTH EDISON COMPANY	Direct	IL	07-0566	Return on Common Equity	Rate Base	Illinois Industrial Energy Consumers
1/14/2008	8888	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	07-0507	Return on Equity		Illinois Industrial Water Consumers
1/7/2008	8837	ROCKY MOUNTAIN POWER	Direct	WY	20000-277-ER-07	Return on Equity	Rate of Return	Wyoming Industrial Energy Consumers
12/10/2007	8864	APPALACHIAN POWER COMPANY	Direct	VA	PUE-2007-00068	Return on Common Equity	Rate of Return	Old Dominion Committee for Fair Utility Rates
11/6/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	True-Up Rebuttal	MO	ER-2007-0291	Capital Structure	Regulatory Plan	Office of Public Counsel
11/6/2007	8824	NORTHERN STATES POWER COMPANY	Surrebuttal	WI	4220-UR-115	Revenue Requirement Adj.	Cost of Capital	Wisconsin Industrial Energy Group, Inc. (WIEG)
11/2/2007	8863	VIRGINIA ELECTRIC AND POWER COMPANY	Direct	VA	PUE-2007-00066	Return on Common Equity	Rate of Return	Virginia Committee for Fair Utility Rates
10/29/2007	8824	NORTHERN STATES POWER COMPANY	Rebuttal	WI	4220-UR-115	Revenue Requirement	Cost of Capital	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/25/2007	8854	MONTANA-DAKOTA UTILITIES CO.	Direct	MT	D2007.7.80	Rate of Return	Capital Structure	Encore Acquisition Company
10/17/2007	8807	AVISTA CORPORATION	Response	WA	UE-070804/UG-070805	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities
10/15/2007	8824	NORTHERN STATES POWER COMPANY	Direct	WI	4220-UR-115	Revenue Requirement		Wisconsin Industrial Energy Group, Inc. (WIEG)

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10/15/2007	8824	NORTHERN STATES POWER COMPANY	Direct	WI	4220-UR-115	Cost of Capital		Wisconsin Industrial Energy Group, Inc. (WIEG)
9/28/2007	8819	PACIFICORP DBA ROCKY MOUNTAIN POWER	Direct	ID	PAC-E-07-05	Revenue Requirement Adj.		Monsanto Company
9/28/2007	8819	PACIFICORP DBA ROCKY MOUNTAIN POWER	Direct	ID	PAC-E-07-05	Cost of Capital		Monsanto Company
9/20/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Surrebuttal	MO	ER-2007-0291	Rate of Return		Office of Public Counsel
9/14/2007	8835	ENTERGY LOUISIANA, LLC	Direct	LA	U-30192	Capital Structure		Louisiana Energy Users Group
8/30/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Rebuttal	MO	ER-2007-0291	Return on Equity	Capital Structure	Office of Public Counsel
8/28/2007	8747	INDIANA-AMERICAN WATER COMPANY	Supplemental Settlement	IN	43187	Return on Equity	Rate of Return	Indiana-American Water Company, Inc. Industrial Group
8/27/2007	8747	INDIANA-AMERICAN WATER COMPANY	Settlement	IN	43187	Return on Equity	Rate of Return	Indiana-American Water Company, Inc. Industrial Group
7/31/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Surrebuttal	MO	WR-2007-0216	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
7/24/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Direct	MO	ER-2007-0291	Rate of Return		Office of Public Counsel
7/13/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Rebuttal	MO	WR-2007-0216	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
7/5/2007	8778	CITIZENS THERMAL ENERGY COMPANY	Direct	IN	43201	Revenue Requirement Adj.		Citizens Industrial Group
6/12/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2007-0216	Rate Design		Missouri Industrial Energy Consumers
6/7/2007	8781	INTERSTATE POWER AND LIGHT COMPANY AND ITC MIDWEST LLC	Direct	IA	SPU-07-11	Transmission Asset Sale		Iowa Consumers Coalition
6/5/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2007-0216	Revenue Requirement		Missouri Industrial Energy Consumers
5/24/2007	8747	INDIANA-AMERICAN WATER COMPANY	Direct	IN	43187	Return on Equity	Rate of Return	Indiana-American Water Company, Inc. Industrial Group
5/23/2007	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Surrebuttal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Revenue Requirement		Missouri Industrial Energy Consumers
5/18/2007	8750	LACLEDE GAS COMPANY	Direct	MO	GR-2007-0208	Rate Design		Missouri Industrial Energy Consumers
5/15/2007	8723	DUKE ENERGY INDIANA, INC.	Direct	IN	43114/43114-S1	Revenue Requirements	Return on Equity	Indiana Industrial Group
5/4/2007	8750	LACLEDE GAS COMPANY	Direct	MO	GR-2007-0208	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
5/3/2007	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Rebuttal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Revenue Requirement Financing Plan	Revenue Allocation	Missouri Industrial Energy Consumers
3/20/2007	8629	AQUILA	Surrebuttal	MO	ER-2007-0004	Rate of Return	Depreciation Rates	Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
3/16/2007	8710	CONSOLIDATED EDISON COMPANY OF NEW YORK, INC	Direct	NY	06-G-1332	Return on Equity	Depreciation Rates	The City of New York
3/13/2007	8714	AEP TEXAS CENTRAL COMPANY	Direct	TX	33309	Return on Equity	Rate of Return	Texas Industrial Energy Consumers
3/13/2007	8714	AEP TEXAS NORTH COMPANY	Direct	TX	33310	Return on Equity	Rate of Return	Texas Industrial Energy Consumers
3/5/2007	8752	TENNESSEE AMERICAN WATER COMPANY	Direct	TN	06-00290	Cost of Service		Chattanooga Manufacturers Association
2/27/2007	8691	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A VECTREN SOUTH-ELECTRIC	Direct	IN	43111	Return on Common Equity	Rate of Return	SIGECO Industrial Group
2/27/2007	8632	AMERENUE	Surrebuttal	MO	ER-2007-0002	Return on Equity		Missouri Industrial Energy Consumers
2/20/2007	8686	KEYSPAN CORPORATION	Supplemental Direct	NY	06-M-0878	Return on Equity	Rate of Return	The City of New York

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2/20/2007	8629	AQUILA	Rebuttal	MO	ER-2007-0004	Rate of Return	Depreciation Rates	Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
2/16/2007	8689	PACIFICORP	Direct	WA	UE-061546/UE-060817	Return on Equity	Income Tax Adjustment	Industrial Customers of Northwest Utilities
1/29/2007	8686	KEYSPAN CORPORATION	Direct	NY	06-M-0878	Return on Equity	Rate of Return	The City of New York
1/19/2007	8629	AQUILA	Direct	MO	ER-2007-0004	Rate of Return	Depreciation Rates	Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
12/20/2006	8695	NOVA SCOTIA POWER INCORPORATED	Direct	NS	P-886	Return on Equity		Bowater Mersey Paper Company Limited and Stora Enso Port Hawkesbury Limited
12/15/2006	8641	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	TX	32766	Return on Equity	Rate of Return	Texas Industrial Energy Consumers
12/15/2006	8632	AMERENUE	Direct	MO	ER-2007-0002	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
12/1/2006	8665	INDIANAPOLIS DEPARTMENT OF WATERWORKS	Direct	IN	43056	Revenue Requirement		Indianapolis Water Industrial Group
11/21/2006	8700	GREEN MOUNTAIN POWER CORPORATION	Direct	VT	7231	Acquisition	Rate Plan	IBM Corporation
10/16/2006	8472	COMMONWEALTH EDISON COMPANY	Direct on Rehearing	IL	05-0597	Capital Structure	Return on Equity	Illinois Industrial Energy Consumers (IIEC)
10/11/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Surrebuttal	WI	6680-UR-115	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/6/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Surrebuttal	OR	UE 180, UE 181, UE 184	Capital Structure	Rate of Return	Industrial Customers of Northwest Utilities and Citizens' Utility Board of Oregon
9/18/2006	8617	ARTESIAN WATER COMPANY, INC.	Direct	DE	06-158	Cost of Service	Return on Common Equity	General Motors Corporation and Christiana Care Health Services
9/13/2006	8609	GREEN MOUNTAIN POWER CORPORATION	Surrebuttal	VT	7175/7176	Settlement Comments		IBM Corporation
9/12/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-UR-115	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/11/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR-118	Cost of Service	Revenue Allocation	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/28/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Supplemental Direct	WI	6690-UR-118	Cost of Service	Rate Design	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/18/2006	8588	PUBLIC SERVICE COMPANY OF COLORADO	Answer	CO	06S-234EG	Return on Common Equity	Incentive Plan	Colorado Energy Consumers
8/18/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-118	Return on Common Equity Capital Structure	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/17/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Direct	OR	UE 180, UE 181, UE 184	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities and Citizens' Utility Board of Oregon
8/4/2006	8609	GREEN MOUNTAIN POWER CORPORATION	Direct	VT	7175/7176	Rate of Return	Return on Common Equity	IBM Corporation
7/19/2006	8571	PUGET SOUND ENERGY, INC.	Direct	WA	UE-060266, UG-060267	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities
7/12/2006	8552	PACIFIC POWER & LIGHT d/b/a PACIFICORP	Direct	OR	UE 179	Capital Structure	Return on Common Equity	Industrial Customers of Northwest Utilities
6/29/2006	8515	AMERENCILCO, AMERENCIPS and AMERENIP	Rebuttal	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure	Illinois Industrial Energy Consumers (IIEC)
6/28/2006	8610	BALTIMORE GAS AND ELECTRIC COMPANY	Rebuttal	MD	9054	Merger		Mittal Steel USA
4/26/2006	8515	AMERENCILCO, AMERENCIPS and AMERENIP	Direct	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure	Illinois Industrial Energy Consumers (IIEC)
4/21/2006	8553	AVISTA CORPORATION	Direct	WA	UE-060181	Credit Standing	Risk Management	Industrial Customers of Northwest Utilities
2/27/2006	8472	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	05-0597	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers (IIEC)
2/7/2006	8508	ENTERGY GULF STATES, INC. AND ENTERGY LOUISIANA, INC.	Direct	LA	U-29203	Hurricane Damage Cost Recovery		Louisiana Energy Users Group (LEUG) and Valero Refining - New Orleans, L.L.C.
1/27/2006	8476	PACIFICORP	Supplemental	WA	UE-050684/UE-050412	Cost of Capital		Industrial Customers of Northwest Utilities
12/23/2005	8472	COMMONWEALTH EDISON COMPANY	Direct	IL	05-0597	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers (IIEC)
12/13/2005	8418	AQUILA, INC.	Surrebuttal	MO	HR-2005-0450	Rate of Return		Ag Processing, Inc.
12/13/2005	8415	AQUILA, INC.	Surrebuttal	MO	ER-2005-0436	Rate of Return		Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
12/9/2005	8469	DELMARVA POWER & LIGHT COMPANY	Direct	DE	05-304	Return on Common Equity	Rate of Return	Delaware Energy Users' Group
11/29/2005	8480	APPALACHIAN POWER COMPANY	Direct	VA	PUE-2005-00056	Return on Common Equity	Rate of Return	Old Dominion Committee for Fair Utility Rates
11/21/2005	8461	MIDAMERICAN ENERGY COMPANY	Direct	OR	UM 1209	Acquisition Plan		Industrial Customers of Northwest Utilities
11/18/2005	8461	MIDAMERICAN ENERGY COMPANY	Direct	WA	UE-051090	Acquisition Plan		Industrial Customers of Northwest Utilities
11/8/2005	8484	PSI ENERGY, INC.	Direct	IN	42873	Merger Cost & Benefits	Tracker Mechanism	PSI Industrial Group

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11/7/2005	8426	WISCONSIN ELECTRIC POWER COMPANY	Surrebuttal	WI	05-UR-102	Revenue Requirement		Wisconsin Industrial Energy Group, Inc. (WIEG)
11/3/2005	8476	PACIFICORP	Direct	WA	UE-050684/UE-050412	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities
10/31/2005	8435	NORTHERN STATES POWER COMPANY	Surrebuttal	WI	4220-UR-114	Rate of Return		Industrial Customer Group
10/17/2005	8360	PACIFICORP	Supplemental	OR	UE 173	Return on Common Equity	Rate of Return	The Citizens' Utility Board & The Industrial Customers of Northwest Utilities
10/14/2005	8418	AQUILA, INC.	Direct	MO	HR-2005-0450	Rate of Return		Ag Processing, Inc.
10/14/2005	8415	AQUILA, INC.	Direct	MO	ER-2005-0436	Rate of Return		Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
10/12/2005	8435	NORTHERN STATES POWER COMPANY	Direct	WI	4220-UR-114	Rate of Return		Industrial Customer Group
10/12/2005	8394	CITIZENS GAS & COKE UTILITY	Direct	IN	42767	Revenue Requirement		Citizens Industrial Group
10/10/2005	8426	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	05-UR-102	Revenue Requirement	Earnings Cap Mechanism	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/6/2005	8386	WISCONSIN PUBLIC SERVICE CORPORATION	Surrebuttal	WI	6690-UR-117	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
9/28/2005	8453	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	SPU-05-15	Nuclear Station Sale	Credit Support	Iowa Consumers Coalition (ICC)
9/1/2005	8386	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-117	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/26/2005	8397	AVISTA CORPORATION	Direct	WA	UE-050482/UG-050483	Rate of Return	Return on Common Equity	Industrial Customers of Northwest Utilities
8/26/2005	8397	AVISTA CORPORATION	Rebuttal	WA	UE-050482/UG-050483	Rate of Return	Return on Common Equity	Industrial Customers of Northwest Utilities
8/15/2005	8434	BALTIMORE GAS AND ELECTRIC COMPANY	Direct	MD	9036	Rate of Return	Return on Common Equity	ISG Sparrows Point LLC
8/8/2005	8422	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	05-05-006	Rate of Return	Return on Common Equity	The Federal Executive Agencies
8/8/2005	8422	SAN DIEGO GAS & ELECTRIC COMPANY	Direct	CA	05-05-012	Rate of Return	Return on Common Equity	The Federal Executive Agencies
8/8/2005	8422	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	05-05-011	Rate of Return	Return on Common Equity	The Federal Executive Agencies
7/13/2005	8383	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 1	FL	050078-EI	Rate of Return	Financial Integrity	White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate - White Springs
7/13/2005	8383	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 2	FL	050078-EI	Depreciation Expense	Nuclear Decommissioning	White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate - White Springs
6/27/2005	8360	PACIFICORP	Surrebuttal	OR	UE 170	Return on Common Equity	Rate of Return	The Citizens' Utility Board & The Industrial Customers of Northwest Utilities
5/9/2005	8360	PACIFICORP	Direct	OR	UE 170	Return on Common Equity	Rate of Return	The Citizens' Utility Board & The Industrial Customers of Northwest Utilities
4/12/2005	8294	WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	6680-UR-114	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
4/4/2005	8294	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-UR-114	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
3/18/2005	8327	PSI ENERGY, INC.	Direct	IN	42718	Equity Return	Risk Evaluation	PSI Industrial Group
3/17/2005	8366	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Direct	TX	30706	Rate of Return	Risk Evaluation	Texas Industrial Energy Consumers (TIEC)
2/22/2005	8326	UNION ELECTRIC COMPANY	Rebuttal	MO	EA-2005-0180	CPCN Request		Missouri Industrial Energy Consumers (MIEC)
2/14/2005	8230	WEPCO	Rebuttal	WI	05-UR-101	Generation Lease Payment		Wisconsin Industrial Energy Group, Inc. (WIEG)
1/31/2005	8316	WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	6680-CE-168	Lease vs. Traditional Utility Financing		Wisconsin Industrial Energy Group, Inc. (WIEG)
1/18/2005	8303	TENNESSEE-AMERICAN WATER COMPANY	Rebuttal	TN	04-00288	Cost Allocation		Chattanooga Manufacturers Association
12/23/2004	8303	TENNESSEE-AMERICAN WATER COMPANY	Direct	TN	04-00288	Revenue Requirement	Pension Expense	Chattanooga Manufacturers Association
12/3/2004	8279	PACIFICORP	Direct	UT	04-035-42	Revenue Requirement	Pension Expense	Utah Industrial Energy Consumers
10/19/2004	8224	MADISON GAS AND ELECTRIC COMPANY	Surrebuttal	WI	3270-UR-113	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
10/8/2004	8244	GEORGIA POWER COMPANY	Direct	GA	18300-U	Return on Equity	Financial Integrity	GIG/GTMA
10/8/2004	8237	NOVA SCOTIA POWER INCORPORATED	Direct	NS	P-881	Return on Equity	Financial Integrity	Bowater Mersey Paper & Stora Enso
9/29/2004	8224	MADISON GAS AND ELECTRIC COMPANY	Direct	WI	3270-UR-113	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/9/2004	8179	INDIANA GAS COMPANY	Direct	IN	42598	Return on Common Equity	Rate of Return	Indiana Gas Industrial Group
8/23/2004	8223	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-116	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/13/2004	8191	AMEREN CORPORATION AND ILLINOIS POWER COMPANY	Rebuttal	IL	04-0294	Acquisition and Merger		Illinois Industrial Energy Consumers (IIEC)

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8/9/2004	8207	ARTESIAN WATER COMPANY, INC.	Direct	DE	Apr-42	Return on Common Equity	Overall Rate of Return	General Motors Corporation
7/15/2004	8220	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-CE-187	Construction Work in Progress		Wisconsin Industrial Energy Group, Inc. (WIEG)
7/9/2004	8191	AMEREN CORPORATION AND ILLINOIS POWER COMPANY	Direct	IL	04-0294	Acquisition and Merger		Illinois Industrial Energy Consumers (IIEC)
6/4/2004	8195	CENTERPOINT, RELIANT AND TEXAS GENCO	Direct	TX	29526	Financial Policy	Business Separation	TIEC
5/28/2004	8175	WISCONSIN PUBLIC SERVICE CORPORATION/WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	05-EI-136	Nuclear Asset Sale		Wisconsin Industrial Energy Group, Inc. (WIEG)
5/7/2004	8175	WISCONSIN PUBLIC SERVICE CORPORATION/WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	05-EI-136	Nuclear Asset Sale		Wisconsin Industrial Energy Group, Inc. (WIEG)
5/5/2004	8008	CITIZENS THERMAL ENERGY COMPANY	Rebuttal	IN	41969 FC3S1	FAC Adjustments	Earnings Test	TIEC
4/14/2004	8008	CITIZENS THERMAL ENERGY COMPANY	Direct	IN	41969 FC3S1	FAC Adjustments	Earnings Test	TIEC
3/5/2004	8040	DETROIT EDISON COMPANY, THE	Direct	MI	U-13808	Rate of Return	Return on Common Equity	ABATE
3/4/2004	8134	INDIANA-AMERICAN WATER COMPANY	Direct	IN	42520	Rate of Return	Return on Common Equity	Indiana-American Industrial Group
2/4/2004	8111	AEP TEXAS CENTRAL COMPANY	Direct	TX	28840	Rate of Return	Return on Common Equity	TIEC
6/20/2003	7980	TENNESSEE-AMERICAN WATER COMPANY	Rebuttal	TN	03-00118	Cost of Service	Rate Design	Chattanooga Manufacturers Association
5/30/2003	7980	TENNESSEE-AMERICAN WATER COMPANY	Direct	TN	03-00118	Cost of Service	Rate Design	Chattanooga Manufacturers Association
5/13/2003	7838	METROPOLITAN ST. LOUIS SEWER DISTRICT	Direct	MO	N/A	Financial Policy		MIEC
12/20/2002	7911	ILLINOIS POWER COMPANY	Direct	IL	02-0742, 02-0743, 02-0754	Financial Issues		Illinois Industrial Energy Consumers (IIEC)
11/8/2002	7902	SOUTH CAROLINA ELECTRIC & GAS COMPANY	Direct	SC	2002-223-E	Return on Common Equity		South Carolina Energy Users Committee
4/11/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Rebuttal	IL	02-0690	Revenue Requirement		Large Water Consumers (Various Companies)
2/7/2003	7911	ILLINOIS POWER COMPANY	Direct	IL	02-0742 and 02-0743	Financial Issues		Illinois Industrial Energy Consumers (IIEC)
2/7/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	02-0690	Revenue Requirement		Large Water Consumers (Various Companies)
10/28/2002	7855	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RPU-02-7	Return on Common Equity		ADM and Equistar
2/3/2003	7894	ATLANTIC CITY ELECTRIC COMPANY	Direct	NJ	ER02080510	Deferred Cost Recovery		NJLEUC
11/22/2002	7836	PUBLIC SERVICE COMPANY OF COLORADO	Answer	CO	02S-315DG	Rate of Return	Return on Equity	Colorado Energy Consumers
6/19/2002	7829	MIDWEST INDEPENDENT TRANSMISSION SYSTEM OPERATOR, INC.	Affidavit	US	ER02-1963-000	Return on Common Equity		ABATE
11/1/2002	7812	WISCONSIN POWER & LIGHT COMPANY	Supplemental Direct	WI	6680-UR-112	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
10/30/2002	7812	WISCONSIN POWER & LIGHT COMPANY	Rebuttal	WI	6680-UR-112	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
10/16/2002	7812	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6680-UR-112	Rate of Return	Return on Common Equity	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/9/2002	7792	OKLAHOMA GAS AND ELECTRIC COMPANY	Surrebuttal	OK	PUD-200100455	Return on Common Equity		OIEC
8/5/2002	7792	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct	OK	PUD-200100455	Return on Common Equity		OIEC
3/1/2002	7786	EMPIRE STATE PIPELINE COMPANY INC.	Direct	NY	01-G-1406	Tax Expense Issues		Dynegy Inc.
9/27/2002	7783	INTERSTATE POWER AND LIGHT COMPANY	Rebuttal	IA	RPU-02-3	Return on Common Equity		Iowa Consumers Coalition
7/2/2002	7783	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RPU-02-3	Return on Common Equity		Iowa Consumers Coalition
8/5/2002	7766	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	05-AE-109,05-CE-117,05-CE-130	Generation Resource Financing		Wisconsin Industrial Energy Group, Inc. (WIEG)
7/2/2002	7752	RELIANT ENERGY ARKLA	Surrebuttal	AR	01-243-U	Return on Common Equity		Arkansas Gas Consumers
5/21/2002	7752	RELIANT ENERGY ARKLA	Direct	AR	01-243-U	Rate of Return		Arkansas Gas Consumers
3/28/2002	7724	VERMONT YANKEE NUCLEAR POWER CORPORATION	Surrebuttal	VT	6545	Sale of Nuclear Plant		Vermont Electricity Consumers Coalition
1/18/2002	7718	FLORIDA POWER CORPORATION	Direct	FL	000824-EI	Revenue Requirement		FIPUG
11/26/2001	7708	WISCONSIN GAS COMPANY	Direct	WI	6650-SB-109	Rate of Return	Cost of Service	Citizens Utility Board
10/12/2001	7707	PACIFICORP	Direct	UT	01-035-23 Interim	Rate Design		UIEC
8/28/2001	7676	PACIFICORP	Direct	WY	20000-EP-01-167,20000-ER-00160	Rate Design		WIEC
3/26/2002	7671	WISCONSIN POWER & LIGHT COMPANY	Rebuttal	WI	6680-UR-111	Long-Term Common Equity Ratio	Dividend Payments	Wisconsin Industrial Energy Group, Inc. (WIEG)
3/18/2002	7671	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6680-UR-111	Return on Common Equity		Wisconsin Industrial Energy Group, Inc. (WIEG)

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2/6/2002	7671	WISCONSIN POWER & LIGHT COMPANY	Interim Direct	WI	6680-UR-111	Rate Increase		Wisconsin Industrial Energy Group, Inc. (WIEG)
2/2/2002	7671	WISCONSIN POWER & LIGHT COMPANY	Interim Rebuttal	WI	6680-UR-111	Interim Rate Increase		Wisconsin Industrial Energy Group, Inc. (WIEG)
6/2/2002	7651	AMERENUE	Surrebuttal	MO	EC-2002-1	Return on Common Equity	Rate of Return	MIEC
5/2/2002	7651	AMERENUE	Rebuttal	MO	EC-2002-1	Rate of Return		MIEC
8/13/2001	7642	AQUASOURCE UTILITY, INC.	Direct	TX	Multiple	Rate of Return	Return on Equity	Cities of Woodcreek, Ingram, and Houston and Village of Wimberley
10/1/2001	7633	GEORGIA POWER COMPANY	Direct	GA	14000-U	Return on Equity		GIG/GTMA
11/1/2001	7626	ILLINOIS POWER COMPANY	Rebuttal	IL	01-0432	Return on Equity		Illinois Industrial Energy Consumers (IIEC)
9/12/2001	7626	ILLINOIS POWER COMPANY	Direct	IL	01-0432	Return on Equity		Illinois Industrial Energy Consumers (IIEC)
8/1/2001	7600	NORTHERN INDIANA PUBLIC SERVICE COMPANY	Rebuttal	IN	41746	Rate of Return	Earnings Entitlement	NIPSCO Industrial Group
6/1/2001	7600	NORTHERN INDIANA PUBLIC SERVICE COMPANY	Direct	IN	41746	Return on Equity	Rate of Return	NIPSCO Industrial Group and Bethlehem Steel Corp
4/10/2001	7582	CONSUMERS ENERGY COMPANY	Direct	MI	U-12752	Gas Cost Recovery	Gas Acquisition Strategy	ABATE
6/1/2001	7559	AMERENCIPS/UE	Rebuttal	IL	00-0802	Delivery Service Rates		Illinois Industrial Energy Consumers (IIEC)
4/27/2001	7556	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	MI	U-12725	Rate of Return	Rate of Return	International Paper Company
4/6/2001	7556	WISCONSIN ELECTRIC POWER COMPANY	Direct	MI	U-12725	Rate of Return	Rate of Return	International Paper Company
8/1/2001	7518	PACIFICORP	Surrebuttal	UT	01-035-01	Financial Integrity		Utah Industrial Energy Consumers/UAE Intervention Group
6/5/2001	7518	PACIFICORP	Direct	UT	01-035-01	Income Tax Expense		Utah Industrial Energy Consumers/UAE Intervention Group
1/30/2001	7518	PACIFICORP	Interim Direct	UT	01-035-01	Interim Rate Relief	Financial Integrity	Utah Industrial Energy Consumers/UAE Intervention Group
1/16/2001	7479	ILLINOIS-AMERICAN WATER COMPANY	Rebuttal	IL	00-0476	Shared Savings Plan	Acquisition Adjustment	IIWC
11/20/2000	7479	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	00-0476	Merger		IIWC
5/31/2001	7439	AMERICAN TRANSMISSION COMPANY LLC	Answering	US	ER01-677-000	Rate of Return		WIEG, Dairyland Power, and Wisconsin Transmission Customer Group
7/1/2000	7406	EPCOR TRANSMISSION, INC.	Direct	AB		Performance Based Ratemaking	Return on Equity	Alberta Cogenerators Council
7/1/2000	7405	TRANSALTA UTILITIES CORPORATION	Direct	AB		Return on Equity		Alberta Cogenerators Council
10/3/2000	7375	CENTRAL POWER AND LIGHT COMPANY	Direct	TX	22352	CTC Revenue Requirement		TIEC
7/1/2000	7373	ATCO ELECTRIC	Direct	AB		Return on Equity		Alberta Cogenerators Council
10/1/2000	7368	ILLINOIS-AMERICAN WATER COMPANY	Rebuttal	IL	00-0340	Return on Equity	Revenue Allocation	IIWC
8/24/2000	7368	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	00-0340	Return on Equity	Revenue Allocation	IIWC
8/16/2000	7355	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-112	Depreciation Expense		Wisconsin Industrial Energy Group, Inc. (WIEG)
10/20/2000	7315	VARIOUS UTILITIES	Direct	TX	22344	Rate of Return	Return on Equity	TIEC
9/27/2000	7310	TEXAS-NEW MEXICO POWER COMPANY	Direct	TX	22349	CTC Revenue Requirement		TIEC
11/1/2000	7308	TXU ELECTRIC COMPANY	Direct	TX	22350	Cost of Service		TIEC
10/10/2000	7308	TXU ELECTRIC COMPANY	Direct	TX	22350	Revenue Requirement		TIEC
12/13/2000	7307	RELIANT ENERGY HL&P	Direct	TX	22355	Revenue Requirement		TIEC
9/19/2000	7307	RELIANT ENERGY HL&P	Direct	TX	22355	CTC Revenue Requirement	Acquisition Cost	TIEC
1/9/2001	7303	ENTERGY GULF STATES, INC.	Direct	TX	22356	Revenue Requirement	Cost of Service	TIEC
12/18/1999	7277	PACIFICORP	Direct	WY	2000-ER-99-145	Rate of Return		Wyoming Industrial Energy Consumers
11/24/1999	7258	TXU ELECTRIC COMPANY	Direct	TX	21527	Securitization Analysis		TIEC
11/24/1999	7246	CENTRAL POWER AND LIGHT COMPANY	Direct	TX	21528	Securitization Analysis		TIEC
8/27/1999	7154	WEST VIRGINIA PUBLIC SERVICE COMMISSION	Surrebuttal	WV	98-0452-E-GI	Cash Flow		Weirton Steel Corporation
8/6/1999	7154	WEST VIRGINIA PUBLIC SERVICE COMMISSION	Rebuttal	WV	98-0452-E-GI	Stranded Cost		Weirton Steel Corporation
7/1/1999	7154	WEST VIRGINIA PUBLIC SERVICE COMMISSION	Direct	WV	98-0452-E-GI	Stranded Cost		Weirton Steel Corporation
12/3/1999	7133	CONSUMERS ENERGY COMPANY	Rebuttal to Surrebuttal	MI	U-11560	Revenue Requirement		ABATE
10/18/1999	7133	CONSUMERS ENERGY COMPANY	Rebuttal	MI	U-11560	Revenue Requirement		ABATE
7/15/1999	7133	CONSUMERS ENERGY COMPANY	Direct	MI	U-11560	Revenue Requirement		ABATE
11/15/1999	7132	DETROIT EDISON COMPANY, THE	Rebuttal	MI	U-11495	Revenue Requirement		ABATE
7/22/1999	7132	DETROIT EDISON COMPANY, THE	Direct	MI	U-11495	Revenue Requirement		ABATE
5/1/1999	7079	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	99-0117	Rate of Return		Illinois Industrial Energy Consumers (IIEC)

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4/1/1999	7079	COMMONWEALTH EDISON COMPANY	Direct	IL	99-0117	Rate of Return		Illinois Industrial Energy Consumers (IIEC)
4/1/1999	7078	CENTRAL ILLINOIS LIGHT COMPANY	Direct	IL	99-0119	Return on Equity		Illinois Industrial Energy Consumers (IIEC)
5/1/1999	7077	AMERENCIPS/UE	Rebuttal	IL	99-0121	Rate of Return		Illinois Industrial Energy Consumers (IIEC)
4/1/1999	7077	AMERENCIPS/UE	Direct	IL	99-0121	Cost of Service		Illinois Industrial Energy Consumers (IIEC)
11/13/2000	6933	GREEN MOUNTAIN POWER CORPORATION	Rebuttal	VT	6107	Revenue Requirement	Financial Integrity	IBM
5/1/1998	6898	SOUTH CAROLINA PIPELINE CORPORATION	Direct	SC	90-588-G	Cost of Common Equity		South Carolina Energy Users Committee
1/1/1998	6819	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	6630-UR-110	Rate Case Filing		Wisconsin Industrial Energy Group, Inc. (WIEG)
6/1/1998	6628	LOUISIANA PUBLIC SERVICE COMMISSION	Surrebuttal	LA	U-20925	Financial Strength	Securitization	LEUG
3/1/1998	6628	ENTERGY LOUISIANA	Direct	LA	U-20925	Financial Strength	Securitization Bonds	LEUG
6/1/1998	6627	LOUISIANA PUBLIC SERVICE COMMISSION	Surrebuttal	LA	U-22092	Financial Strength	Securitization	LEUG
3/1/1998	6627	ENTERGY GULF STATES, INC.	Direct	LA	U-22092	Financial Strength	Securitization Bonds	Louisiana Energy Users Group (LEUG)
9/30/1999	6100	WISCONSIN PUBLIC SERVICE COMMISSION	Surrebuttal	WI	9403-YI-100, 6680-UM-100	Asset Cap		Wisconsin Industrial Energy Group, Inc. (WIEG)
9/3/1999	6100	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	9403-YI-100, 6680-UM-100	Asset Cap		Wisconsin Industrial Energy Group, Inc. (WIEG)