

TESTIMONY EXPERIENCE

DONALD S. ROFF

<u>CASE NO.</u>	<u>DATE</u>	<u>COMPANY</u>	<u>JURISDICTION</u>	<u>SUBJECT</u>
Docket No. 93-3005	July 1993	Southwest Gas Corporation	Nevada	Gas Depreciation Rates
Docket No. 93-3025	July 1993	Southwest Gas Corporation	Nevada	Gas Depreciation Rates
Docket No. 12820	June 1994	Central Power and Light Company	Texas	Electric Depreciation Rates
Case No. U-10380	Dec 1994	Consumers Power Company	Michigan	Gas Depreciation Rates and Accounting
Case No. 39938	April 1995	Indianapolis Power & Light Company	Indiana	Electric Depreciation Rates
Case No. U-10754	July 1995	Consumers Power Company	Michigan	Electric Depreciation Rates and Accounting
Docket No. 13369	Aug 1995	West Texas Utilities Company	Texas	Electric Depreciation Rates
Docket No. 95-02116	Sept 1995	Chattanooga Gas Company	Tennessee	Gas Depreciation Rates
Docket No. 95-715-G	Oct 1995	Piedmont Natural Gas Company	South Carolina	Gas Depreciation Rates
Docket No. 14965	Dec 1995	Central Power and Light Company	Texas	Electric Depreciation Rates
Cause No. 40395 (I)	Feb 1996	Wabash Valley Power Association, Inc.	Indiana	Electric Depreciation Rates
GD NO. 8664	Oct 1996	Lone Star Pipeline Company	Texas	Gas Depreciation Rates
Docket No. 96-360-U	Nov 1996	Energy Arkansas Inc.	Arkansas	Gas Depreciation Rates
Docket No. 16705	Nov 1996	Energy Gulf States Inc.	Texas	Electric Depreciation Rates/Competitive Issue
Docket No. ER-97-394	Mar 1997	Missouri Public Service	Missouri	Electric Depreciation Rates/Competitive Issue
Docket No. U-22092	Mar 1997	Energy Gulf States Inc.	Louisiana	Electric Depreciation Rates/Competitive Issue
Docket No. 97-00982	May 1997	Chattanooga Gas Company	Tennessee	Gas Depreciation Rates
Cause No. 40395 (II)	June 1997	Wabash Valley Power Association, Inc.	Indiana	Electric Depreciation Rates
Case No. U-11509	Sept 1997	Consumers Energy Company	Michigan	Gas Depreciation Rates and Accounting
Docket No. ER98-11	Sept 1997	Long Island Lighting Company	FERC	Electric Depreciation Rates
Docket No. 8390-U	Dec 1997	Atlanta Gas Light Company	Georgia	Gas Depreciation Rates and Accounting
Cause No. 41118	Mar 1998	Wabash Valley Power Association, Inc.	Indiana	Electric Depreciation Rates
Case No. U-11722	Oct 1998	Detroit Edison Company	Michigan	Electric Depreciation Rates
Docket No. 98-2035-03	Nov 1998	PacificCorp	Utah	Electric Depreciation Rates
Docket No. 99-4006	April 1999	Nevada Power Company	Nevada	Gas Depreciation Rates and Accounting
GD Docket No. 9030	March 2000	Atmos Energy Corporation	Texas	Gas Depreciation Rates
GD Docket No. 9145	April 2000	TXU Gas Distribution	Texas	Gas Depreciation Rates and Accounting
City of Tyler	Dec 2000	Reliant Energy Entex	Texas	Gas Depreciation Rates
Docket No. U-24993	March 2001	Energy Gulf States Inc.	Louisiana	Gas Depreciation Rates and Accounting
Docket Nos. GR01050328/GR0105029	May 2001	Public Service Electric & Gas	New Jersey	Electric Depreciation Rates and Accounting
Case No. U-12999	July 2001	Consumers Energy Company	Michigan	Gas Depreciation Rates and Accounting
Docket No. 01-10002	Oct 2001	Nevada Power Company	Nevada	Electric Depreciation Rates
Docket No. 14618-U	Nov 2001	Savannah Electric and Power Company	Georgia	Electric Depreciation Rates
Docket No. 01-11031	Dec 2001	Sierra Pacific Power Company	Nevada	Electric Depreciation Rates
Docket No. 010949-EL	Jan 2002	Gulf Power Company	Florida	Electric Depreciation Rates
Docket No. 14311-U	Jan 2002	Atlanta Gas Light Company	Georgia	Gas Depreciation Rates and Accounting
Docket No. UD-00-2	March 2002	Entergy New Orleans, Inc.	New Orleans	Electric Depreciation Accounting
Cause No. PUD200200166	May 2002	Reliant Energy Entex	Oklahoma	Gas Depreciation Rates and Accounting
Docket No. 01-243-U	June 2002	Reliant Energy Entex	Arkansas	Gas Depreciation Rates and Accounting
Docket No. 02-035-12	Oct 2002	PacificCorp	Utah	Electric Depreciation Rates
Docket No. 20000-ER-2-192	Oct 2002	PacificCorp	Wyoming	Electric Depreciation Rates
Docket No. UE-021271	Oct 2002	PacificCorp	Washington	Electric Depreciation Rates
Docket No. UM-1064	Oct 2002	PacificCorp	Oregon	Electric Depreciation Rates
Docket No. PAC-E-02-5	Oct 2002	PacificCorp	Idaho	Electric Depreciation Rates
Docket No. 02-0391	Oct 2002	Hawaiian Electric Company, Inc.	Hawaii	Electric Depreciation Rates and Accounting
Docket No. 03-ATMG-1036-RTS	June 2003	Atmos Energy Corporation	Kansas	Gas Depreciation Rates and Accounting
Docket No. 02-0391	Aug 2003	Hawaiian Electric Company, Inc.	Hawaii	Electric Depreciation Rates and Accounting
Cause No. 42458	Sept 2003	Wabash Valley Power Association, Inc.	Indiana	Electric Depreciation Rates and Accounting
Docket No. 03-ATMG-1036-RTS	Nov 2003	Atmos Energy Corporation	Kansas	Gas Depreciation Rates and Accounting
Case No. 12999	Dec 2003	Consumers Energy Company	Michigan	Gas Depreciation Rates and Accounting
Case No. 12999	Feb 2004	Consumers Energy Company	Michigan	Gas Depreciation Rates and Accounting