

**Alliance Consulting Group Engagements
since 2019**

	Commission	Docket (If Applicable)	Company	Year	Description	No Historical Life Analysis
Michigan	Michigan Public Service Commission	U-21542	Upper Michigan Energy Resources Corporation	2024	Reciprocating Internal Combustion Engine (RICE) Units	Yes
California	California Public Utilities Commission	A2407003	California Water Service	2024	Water Depreciation Study	
Alaska	Regulatory Commission of Alaska	U-24-017	Matanuska Electric Coop	2024	Electric Depreciation Study	
Georgia	Dalton Board of Commissioners	NA	Dalton Utilities	2024	Electric, Gas, Water and Wastewater, Fiber, and Genral Plant	Yes
New Mexico	Public Service of New Mexico	24-00089-UT	PNM Resources	2024	Electric Technical Update	
Texas	Public Utility Commission of Texas	56665	Texas Water Utilities	2024	Water Depreciation Study	Yes
Texas	Railroad Commission of Texas	17816	West Texas Gas	2024	Gas Depreciation Study	
Multi-state	FERC	EL24-60-000	Viridon Mid-Atlantic LLC	2024	Electric Transmission Depreciation Study	Yes
Multi-state	FERC	EL24-66-000	Viridon Southwest LLC	2024	Electric Transmission Depreciation Study	Yes
Multi-state	FERC	EL24-67-000	Viridon New York Inc.	2024	Electric Transmission Depreciation Study	Yes
Multi-state	FERC	EL24-69-000	Viridon Midcontinent LLC	2024	Electric Transmission Depreciation Study	Yes
North Carolina	North Carolina Utilities Commission	G-9, Sub 837	Piedmont Natural Gas	2024	Gas Depreciation Study	
Mississippi	FERC	ER-24-1652-000	Mississippi Power Company	2024	Electric Depreciation Study	
New Jersey	New Jersey Board of Public Utilities	GR24020158	Elizabethtown Gas Company	2024	Gas Depreciation Study	
Texas New Mexico	FERC	ER24-1431-000	Southwestern Public Service Company	2024	Electric Technical Update	
Missouri	Missouri Public Service Commission	WR-2024-0104	Liberty Utilities Missouri Water	2024	Water Depreciation Study	Yes
Missouri	Missouri Public Service Commission	SR-2024-0105	Liberty Utilities Missouri Waste Water	2024	Waste Water Depreciation Study	
Texas	Public Utility Commission of Texas	56211	CenterPoint	2024	Electric Depreciation Study	
California	California Public Utilities Commission	A.24-01-001	San Jose Water Co	2024	Water/Wastewater Depreciation Study	
Missouri	Missouri Public Service Commission	GR-2024-0106	Liberty Utilities Midstates Gas	2024	Gas Depreciation Study	
Pennsylvania	Pennsylvania Public Utility Commission	R-2024-3045193	Veolia Pennsylvania	2024	WasteWater Depreciation Study	
Pennsylvania	Pennsylvania Public Utility Commission	R-2024-3045192	Veolia Pennsylvania	2024	Water Depreciation Study	

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Arkansas	Arkansas Public Service Commission	23-079-U	Summit Utilities Arkansas	2024	Gas Depreciation Study	
Oklahoma	Oklahoma Corporation Commission	2023-00087	Oklahoma Gas & Electric	2023	Electric Depreciation Study	
Illinois	Illinois Commerce Commission	24-0043	Liberty Mid States Gas- Illinois	2023	Gas Depreciation Study	
Michigan	Michigan Public Service Commission	U-21513	Upper Peninsula Power Company	2023	Electric Depreciation Study	
Texas	Public Utility Commission of Texas	55867	Lower Colorado River Authority	2023	Electric Depreciation Study	Yes
Texas	Railroad Commission of Texas	Case No. OS-23-00015513	CenterPoint Texas Gas	2023	Gas Depreciation Study	
Texas	Railroad Commission of Texas	Case No. OS-23-00014771	CoServ Gas	2023	Gas Depreciation Study	Yes
Nevada	Public Utility Commission of Nevada	23-090-12	Southwest Gas	2023	Gas Depreciation Study - Nevada Division	
Texas	Railroad Commission of Texas	13504	Si Energy	2023	Gas Depreciation Study	Yes
Louisiana	Public Service Commission of Louisiana	36959	Entergy Louisiana	2023	Electric Depreciation Study	
Texas	Railroad Commission of Texas	13758	Atmos Energy - APT	2023	Gas Depreciation Study	
Florida	Florida Public Service Commission	20230023	People Gas System	2023	Gas Depreciation Study	
Texas	Public Utility Commission of Texas	54565	Central States Water Resources (CSWR Texas)	2023	Water Depreciation Study	Yes
Canada	City of Edmonton	COE-EWSI-1	EPCOR Water Services, Inc.	2023	Water Depreciation Study	Yes
Louisiana	Louisiana Public Service Commission	U-36923	Cleco	2023	Electric Depreciation study	
New York	New York State Public Service Commission	23-W-0111	Veolia New York	2023	Water Depreciation Study	
Arkansas	Arkansas Public Service Commission	22-085-U	Empire District Electric Company	2023	Electric Depreciation Study	
Alaska	Regulatory Commission of Alaska	TA50-733 (U-21-058)	Cook Inlet Natural Gas Storage Alaska	2023	Focused Study - Communication Equipment	Yes
Manitoba Canada	Manitoba Public Utilities Board		Manitoba Hydro Electric	2022	Electric Depreciation Study	
Tennessee	Tennessee Public Utility Commission	20-00086	Piedmont Natural Gas	2022	Gas Depreciation Study - 3 State	
Texas	Public Utility Commission of Texas	54634	Southwestern Public Service Company	2023	Electric Technical Update	
Arkansas	Arkansas Public Service Commission	22-085-U	Liberty Empire Electric Arkansas	2023	Electric Depreciation Study	
Florida	Florida Public Service Commission	20220219	People Gas System	2022	Gas Depreciation Study	
Michigan	Michigan Public Service Commission	U-21329	Michigan Gas Utilities Corporation	2022	Gas Depreciation Study	

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Dominica	Independent Regulatory Commission		Dominica Electricity Services LTD	2022	Electric Depreciation Study	Yes
New Mexico	New Mexico Public Regulation Commission	22-00270-UT	Public Service of New Mexico	2022	Electric Depreciation Study	
New Mexico	New Mexico Public Regulation Commission	22-00286-UT	Southwestern Public Service Company	2022	Electric Technical Update	
Minnesota	Minnesota Public Utilities Commission	22-299	Northern States Power-Minnesota	2022	Electric Gas and Common Depreciation Study	
California	California Public Utilities Commission	A.22-08-010	Bear Valley Electric	2022	Electric Depreciation Study	Yes
Michigan	Michigan Public Service Commission	U-21294	SEMCO Gas	2022	Gas Depreciation Study	
Arkansas	Arkansas Public Service Commission	22-064-U	Liberty Pine Bluff Water	2022	Water Depreciation Study	
Colorado	Colorado Public Utilities Commission	22AL-0348G	Atmos Energy	2022	Gas Depreciation Study	
New York	FERC	ER22-2581-000	New York Power Authority	2022	Transmission and General Depreciation Study	Some portions
South Carolina	South Carolina Public Service Commission	2022-89-G	Piedmont Natural Gas	2022	Natural Gas Depreciation Study	
California	California Public Utilities Commission	A.22-007-001	California American Water	2022	Water and Waste Water Depreciation Study	
Alaska	Regulatory Commission of Alaska	U-22-034	Chugach Electric Association	2022	Electric Depreciation Study	
Georgia	Georgia Public Service Commission	44280	Georgia Power Company	2022	Electric Depreciation Study	
Texas	Public Utility Commission of Texas	53719	Entergy Texas	2022	Electric Depreciation Study	
California	California Public Utilities Commission	22-005-xxx	San Diego Gas and Electric	2022	Electric Gas and Common Depreciation Study	
California	California Public Utilities Commission	22-005-xxx	Southern California Gas	2022	Gas Depreciation Study	
Colorado	Colorado Public Utilities Commission	22AL-0046G	Public Service of Colorado	2022	Gas Depreciation given potential for climate change	
Texas	Public Utility Commission of Texas	53601	Oncor Electric Delivery	2022	Electric Depreciation Study	
New Jersey	New Jersey Board of Public Utilities	GR2222040253	South Jersey Gas	2022	Gas Depreciation Study	
Oklahoma	Corporation Commission of Oklahoma	PUD 202100163	Empire District Electric Company	2022	Electric Depreciation Study	
Michigan	Michigan Public Service Commission	U-21176	Consumers Gas	2021	Gas Depreciation Study	
New Jersey	New Jersey Board of Public Utilities	GR21121254	Elizabethtown Natural Gas	2021	Gas Depreciation Study	

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Ontario Canada	Ontario Energy Board	EB-2021-0110	Hydro One	2021	Electric Depreciation Study	Yes
Alaska	Regulatory Commission of Alaska	TA116-118, TA115-97, TA160-37 and TA110-290	Fairbanks Water and Wastewater	2021	Water and Waste Water Depreciation Study	
Colorado	Public Utilities Commission of Colorado	21AL-0317E	Public Service of Colorado	2021	Electric and Common Depreciation Study	
Alaska	Regulatory Commission of Alaska	U-21-025	Golden Valley Electric Association	2021	Electric Depreciation Study	Yes
Wisconsin	Public Service Commission of Wisconsin	5-DU-103	WE Energies	2021	Electric and Gas Depreciation Study	
Kentucky	Public Service Commission of Kentucky	2021-00214	Atmos Kentucky	2021	Gas Depreciation Study	
Missouri	Missouri Public Service Commission	ER-2021-0312	Empire District Electric Company	2021	Electric Depreciation Study	
Wisconsin	Public Service Commission of Wisconsin	4220-DU-111	Northern States Power Wisconsin	2021	Transmission, Distribution General and Common Depreciation Study	
Louisiana	Louisiana Public Service Commission	U-35951	Atmos Energy	2021	Statewide Gas Depreciation Study	
Minnesota	Minnesota Public Utilities Commission	E015-D-21-229	Allete Minnesota Power	2021	Intangible, Transmission, Distribution, and General Depreciation Study	
Michigan	Michigan Public Service Commission	U-20849	Consumers Energy	2021	Electric and Common Depreciation Study	
Texas	Texas Public Utility Commission	51802	Southwestern Public Service Company	2021	Electric Technical Update	
MultiState	FERC	RP21-441-000	Florida Gas Transmission	2021	Gas Depreciation Study	
New Mexico	New Mexico Public Regulation Commission	20-00238-UT	Southwestern Public Service Company	2021	Electric Technical Update	
Yukon Territory Canada	Yukon Energy Board	2021 General Rate Application	Yukon Energy	2020	Electric Depreciation Study	Yes
MultiState	FERC	ER21-709-000	American Transmission Company	2020	Electric Depreciation Study	
Texas	Texas Public Utility Commission	51611	Sharyland Utilities	2020	Electric Depreciation Study	
Texas	Texas Public Utility Commission	51536	Brownsville Public Utilities Board	2020	Electric Depreciation Study	Yes

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New Jersey	New Jersey Board of Public Utilities	WR20110729	Suez Water New Jersey	2020	Water and Waste Water Depreciation Study	
Idaho	Idaho Public Service Commission	SUZ-W-20-02	Suez Water Idaho	2020	Water Depreciation Study	
Texas	Texas Public Utility Commission	50944	Monarch Utilities	2020	Water and Waste Water Depreciation Study	
Michigan	Michigan Public Service Commission	U-20844	Consumers Energy/DTE Electric	2020	Ludington Pumped Storage Depreciation Study	
Mexico	Comision Reguladora de Energia	G/352/TRA/2015 UH-250/125738/2019	Arguelles Depreciation Study	2020	Gas Depreciation Study	Yes
Tennessee	Tennessee Public Utility Commission	2000086	Piedmont Natural Gas	2020	Gas Depreciation Study	
Texas	Railroad Commission of Texas	OS-00005136	CoServ Gas	2020	Gas Depreciation Study	Yes
Texas	Railroad Commission of Texas	GUD 10988	EPCOR Gas Texas	2020	Gas Depreciation Study	
Florida	Florida Public Service Commission	20200166-GU	People Gas System	2020	Gas Depreciation Study	
Mississippi	Federal Energy Regulatory Commission	ER20-1660-000	Mississippi Power Company	2020	Electric Depreciation Study	
Texas	Public Utility Commission of Texas	50557	Corix Utilities	2020	Water and Waste Water Depreciation Study	Yes
Georgia	Georgia Public Service Commission	42959	Liberty Utilities Peach State Natural Gas	2020	Gas Depreciation Study	
Texas	Public Utility Commission of Texas	50734	Oncor Electric Delivery	2020	Life of Intangible Plant	
New Jersey	New Jersey Board of Public Utilities	GR20030243	South Jersey Gas	2020	Gas Depreciation Study	
Kentucky	Kentucky Public Service Commission	2020-00064	Big Rivers	2020	Electric Depreciation Study	
Colorado	Colorado Public Utilities Commission	20AL-0049G	Public Service of Colorado	2020	Gas Depreciation Study	
Texas	NA	NA	Pedernales Electric Coop	2019	Electric Depreciation Study	Yes
New York	Federal Energy Regulatory Commission	ER20-716-000	LS Power Grid New York, Corp.	2019	Electric Transmission Depreciation Study	Yes
Mississippi	Mississippi Public Service Commission	2019-UN-219	Mississippi Power Company	2019	Electric Depreciation Study	
Texas	Public Utility Commission of Texas	50288	Kerrville Public Utility District	2019	Electric Depreciation Study	Yes
Texas	Railroad Commission of Texas	GUD 10920	CenterPoint Gas	2019	Gas Depreciation Study and Propane Air Study	
Texas, New Mexico	Federal Energy Regulatory Commission	ER20-277-000	Southwestern Public Service Company	2019	Electric Production and General Plant Depreciation Study	

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New Mexico	New Mexico Public Regulation Commission	NA	New Mexico Gas	2019	Gas Depreciation Study	
Alaska	Regulatory Commission of Alaska	U-19-086	Alaska Electric Light and Power	2019	Electric Depreciation Study	
Texas	Railroad Commission of Texas	GUD 10900	Atmos Energy West Texas Division - Triangle	2019	Depreciation Rates for Natural Gas Property	
Delaware	Delaware Public Service Commission	19-0615	Suez Water Delaware	2019	Water Depreciation Study	
California	California Public Utilities Commission	A.19-08-015	Southwest Gas Northern California	2019	Gas Depreciation Study	
California	California Public Utilities Commission	A.19-08-015	Southwest Gas Southern California	2019	Gas Depreciation Study	
Texas	Railroad Commission of Texas	GUD 10895	CenterPoint Propane Air	2019	Depreciation Rates for Propane Air Assets	Yes
Texas	Public Utility Commission of Texas	49831	Southwestern Public Service Company	2019	Electric Depreciation Study	
New Mexico	New Mexico Public Regulation Commission	19-00170-UT	Southwestern Public Service Company	2019	Electric Depreciation Study	
Georgia	Georgia Public Service Commission	42516	Georgia Power Company	2019	Electric Depreciation Study	
Georgia	Georgia Public Service Commission	42315	Atlanta Gas Light	2019	Gas Depreciation Study	
Arizona	Arizona Corporation Commission	G-01551A-19-0055	Southwest Gas Corporation	2019	Gas Removal Cost Study	
New Hampshire	New Hampshire Public Service Commission	DE 19-064	Liberty Utilities	2019	Electric Distribution and General	
New Jersey	New Jersey Board of Public Utilities	GR19040486	Elizabethtown Natural Gas	2019	Gas Depreciation Study	
Texas	Public Utility Commission of Texas	49421	CenterPoint Houston Electric LLC	2019	Electric Depreciation Study	
North Carolina	North Carolina Utilities Commission	Docket No. G-9, Sub 743	Piedmont Natural Gas	2019	Gas Depreciation Study	
Minnesota	Minnesota Public Utilities Commission	E-015/D-18-226	Allete Minnesota Power	2018	Electric Compliance Filing	
Colorado	Colorado Public Utilities Commission	19AL-0063ST	Public Service of Colorado	2019	Steam Depreciation Study	
Various	NA	NA	Enable Midstream Partners	2019	Gas Depreciation Study	Yes