

### **Summary of Qualifications**

Tim Lyons is a partner with ScottMadden with more than 30 years of experience in the energy industry. Tim has held senior positions at several gas utilities and energy consulting firms. His experience includes rates and regulatory support, sales and marketing, customer service and strategy development. Prior to joining ScottMadden, Tim served as Vice President of Sales and Marketing for Vermont Gas. He has also served as Vice President of Marketing and Regulatory Affairs for Providence Gas Company, Director of Rates at Boston Gas Company, and Project Director at Quantec, LLC, an energy consulting firm.

Tim has sponsored testimony before 30 U.S. and 3 Canadian regulatory agencies. Tim holds a bachelor's degree from St. Anselm College, a master's degree in economics from The Pennsylvania State University, and a master's degree in business administration from Babson College.

#### **Areas of Specialization**

- Regulation and Rates
- Retail Energy
- Utilities
- Natural Gas

#### **Capabilities**

- Regulatory Strategy and Rate Case Support
- Strategic and Business Planning
- Capital Project Planning
- Process Improvements

### **Articles and Speeches**

- "Country Strong: Vermont Gas shares its comprehensive effort to expand natural gas service into rural communities." ***American Gas Association***, June 2011 (with Don Gilbert).
- "Talking Safety With Vermont Gas." ***American Gas Association***, February 2009 (with Dave Attig).
- "Consumers Say 'Act Now' To Stabilize Prices." ***Power & Gas Marketing***, September/ October 2001 (with Jim DeMetro and Gerry Yurkevicz).
- "Rate Reclassification: Who Buys What and When." ***Public Utilities Fortnightly***, October 15, 1991 (with John Martin).

Sponsor	Date	Docket No.	Subject
<b>Regulatory Commission of Alaska</b>			
Cook Inlet Natural Gas Storage Alaska, LLC	7/21	Docket No. U-21-058	Sponsored testimony supporting the lead-lag study/cash working capital requirement for a general rate case proceeding.
ENSTAR Natural Gas Company	06/16	Docket No. U-16-066	Adopted and sponsored testimony supporting a lead-lag study for a general rate case proceeding.
<b>Arizona Corporation Commission</b>			
Southwest Gas Corporation	02/24	Docket No. G-01551A-23-0341	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation	12/21	Docket No. G-01551A-21-0368	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
<b>Arkansas Public Service Commission</b>			
Summit Utilities, Inc.	01/24	Docket No. 23-079-U	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (The Empire District Electric Company)	2/23	Docket No. 22-085-U	Sponsored testimony supporting the class cost of service, rate design, bill impact studies, and revenue decoupling for a general rate case proceeding.
Liberty Utilities (Pine Bluff Water)	10/18	Docket No. 18-027-U	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
<b>California Public Utilities Commission</b>			
Liberty Utilities (CalPeco Electric)	9/24	Application No. 24-09-010	Sponsored testimony supporting the marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (Apple Valley Water)	01/24	Application No. 24-01-0003	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Liberty Utilities (Park Water)	01/24	Application No. 24-01-0002	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Bear Valley Electric Service, Inc.	10/22	Application No. 22-08-010	Sponsored testimony supporting marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (CalPeco Electric)	5/21	Application No. 21-05-017	Sponsored testimony supporting the lead-lag study/cash working capital, marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation (Southern California, Northern California, and South Lake Tahoe jurisdictions)	8/19	Application No. 19-08-015	Sponsored testimony on behalf of three separate rate jurisdictions supporting revenue requirements, lead-lag/ cash working capital, and class cost of service, rate design and bill impact analysis for a general rate case proceeding.
<b>Colorado Public Utilities Commission</b>			
Colorado Natural Gas (Summit Utilities)	01/24	Proceeding No. 23A-0570G	Sponsored the Fully Distributed Cost (FDC) study in support of a Cost Assignment and Allocation Manual (CAAM) application.
<b>Connecticut Public Utilities Regulatory Authority</b>			
Yankee Gas Company	07/14	Docket No. 13-06-02	Sponsored report and testimony supporting the review and evaluation of gas expansion policies, procedures, and analysis.
<b>Delaware Public Service Commission</b>			
Tidewater Utilities, Inc	08/24	Docket No. 24-0991	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Artesian Water Company	04/23	Docket No. 23-0601	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
<b>Illinois Commerce Commission</b>			
Ameren Illinois Company d/b/a Ameren Illinois	6/24	Docket 22-0487/23-0082/24-0238 (cons.)	Sponsored rebuttal testimony supporting a marginal cost study for a Multi-Year Integrated Grid Plan (Grid Plan) proceeding.

Sponsor	Date	Docket No.	Subject
Liberty Utilities (Midstates Natural Gas)	12/23	Docket No. 23-0380	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Ameren Illinois Company d/b/a Ameren Illinois	1/23	Docket No. 22-0487	Sponsored testimony supporting a Multi-Year Integrated Grid Plan (Grid Plan). Prepared research and analysis evaluating the reasonableness of the Grid Plan through comparison to how other electric utilities have responded to the changing energy landscape.
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. 16-0401	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes and a decoupling mechanism.
<b>Iowa Utilities Board</b>			
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. RPU-2016-0003	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes.
<b>Kansas Corporation Commission</b>			
The Empire District Electric Company	12/18	Docket No. 19-EPDE-223-RTS	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
<b>Kentucky Public Service Commission</b>			
Bluegrass Water Utility (Central States Water Company)	02/23	Case No. 2022-00432	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
<b>Maine Public Utilities Commission</b>			
Calpine Corporation and Casco Bay Energy Company	10/24	Docket No. 2024-00137	Sponsored testimony regarding ratemaking treatment of Net Energy Billing stranded cost rate design.
Northern Utilities, Inc. d/b/a Unitil	05/23	Docket No. 2023-00051	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design and customer bill impact for a general rate case proceeding.
Maine Water Company	03/21	Docket No. 2021-00053	Sponsored testimony supporting a proposed rate smoothing mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/19	Docket No. 2019-00092	Sponsored testimony supporting a proposed capital investment cost recovery mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/15	Docket No. 2015-00146	Sponsored testimony supporting the proposed gas expansion program, including a zone area surcharge.
<b>Maryland Public Service Commission</b>			
The Potomac Edison Company (FirstEnergy)	03/23	Case No. 9695	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Sandpiper Energy, a Chesapeake Utilities company	12/15	Case No. 9410	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new residential and commercial classes.
<b>Massachusetts Department of Public Utilities</b>			
Berkshire Gas Company, Eversource Energy, Liberty Utilities, National Grid, and Unitil	03/22	Docket No. DPU 20-80	Sponsored report that summarizes research, findings, and recommendations for regulatory mechanisms, methodologies, and policies that support Massachusetts's achievement of its net zero climate goal by 2050. The regulatory designs were informed by the results of quantitative and qualitative analysis of decarbonization pathways to achieve the Commonwealth's climate goals.
Liberty Utilities (New England Gas Company)	08/20	Docket No. DPU 20-92	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2020/2021 through 2024/2025.
Eversource Energy, National Grid, and Unitil	02/20	Docket No. DPU 19-55	Sponsored report that summarizes research and evaluation of funding approaches for infrastructure modifications that interconnect Distributed Generation (DG) projects.

Sponsor	Date	Docket No.	Subject
Liberty Utilities (New England Gas Company)	07/18	Docket No. DPU 18-68	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2018/2019 through 2022/2023.
Liberty Utilities (New England Gas Company)	07/16	Docket No. DPU 16-109	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2016/2017 through 2020/2021.
Boston Gas	10/93	Docket No. DPU 92-230	Sponsored testimony describing the Company's position regarding rate treatment of vehicular natural gas investments and expenses.
Boston Gas	03/90	Docket No. DPU 90-55	Sponsored testimony supporting the weather and other cost of service adjustments, rate design and customer bill impact studies for a general rate case proceeding.
Boston Gas	03/88	Docket No. DPU 88-67-II	Sponsored testimony supporting the rate reclassification of commercial and industrial customers for a rate design proceeding.
<b>Michigan Public Service Commission</b>			
Lansing Board of Water & Light and Michigan State University	04/23	Docket No. U-21308	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/20	Docket No. U-20650	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/19	Docket No. U-20322	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Midland Cogeneration Ventures, LLC	09/18	Docket No. U-18010	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
<b>Minnesota Public Utilities Commission</b>			
Northern States Power Company (XcelEnergy)	10/21	Docket No. E002/GR-21-630	Sponsored testimony supporting a Return on Equity (ROE) adjustment mechanism that would allow the Company to symmetrically adjust its ROE to reflect significant changes in financial market conditions.
<b>Missouri Public Service Commission</b>			
Liberty Utilities (Missouri Water)	03/24	Docket No. WR-2024-0104	Sponsored testimony supporting lead-lag study for a general rate case proceeding.
Liberty Utilities (Midstates Natural Gas)	02/24	Docket No. GR-2024-0106	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Confluence Rivers Utility Operating Company	12/22	Case No. WR-2023-0006/ SR-2023-0007	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
The Empire District Gas Company	08/21	Docket No. GR-2021-0320	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
The Empire District Electric Company	05/21	Docket No. ER-2021-0312	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	12/20	Docket No. GR-2021-0108	Sponsored testimony supporting class cost of service, rate design, and lead-lag study proposals for a general rate case proceeding. The testimony also included support for a proposed revenue adjustment mechanism.
The Empire District Electric Company	08/19	Docket No. ER-2019-0374	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a weather normalization mechanism.

Sponsor	Date	Docket No.	Subject
Liberty Utilities (Midstates Natural Gas)	09/17	Docket No. GR-2018-0013	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a revenue decoupling/ weather normalization mechanism as well as tracker accounts for certain O&M expenses and capital costs.
Missouri Gas Energy	04/17	Docket No. GR-2017-0216	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Laclede Gas Company	04/17	Docket No. GR-2017-0215	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
<b>Nevada Public Utilities Commission</b>			
Southwest Gas Corporation	09/23	Docket No. 23-09012	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	09/21	Docket No. 21-09001	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	02/20	Docket No. 20-02023	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
<b>New Hampshire Public Utilities Commission</b>			
Unitil (Northern Utilities, Inc.)	8/21	Docket No. DG 21-104	Sponsored testimony supporting a revenue decoupling mechanism.
Unitil Energy Systems, Inc.	4/21	Docket No. DE 21-030	Sponsored testimony supporting a revenue decoupling mechanism.
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	11/17	Docket No. DG 17-198	Sponsored testimony supporting a levelized cost analysis for approval of firm supply and transportation agreements.
Liberty Utilities d/b/a Granite State Electric Company	04/16	Docket No. DE 16-383	Adopted testimony and sponsored Lead/Lag study for a general rate case proceeding.
<b>New Jersey Board of Public Utilities</b>			
Elizabethtown Gas Company	02/24	Docket No. GR24020158	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Jersey Central Power and Light Company (FirstEnergy)	03/23	Docket No. ER23030144	Sponsored testimony supporting the class cost of service and Lead/Lag studies for a general rate case proceeding.
South Jersey Gas Company	04/22	Docket No. GR22040253	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	12/21	Docket No. GR21121254	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
South Jersey Gas Company	03/20	Docket No. GR20030243	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	04/19	Docket No. GR19040486	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Pivotal Utility Holdings, Inc. d/b/a Elizabethtown Gas Company	08/16	Docket No. GR16090826	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
<b>New Mexico Public Regulation Commission</b>			
New Mexico Gas Company, Inc.	7/24	Case No. 18-00038-UT	Sponsored testimony supporting the Weather Normalization Adjustment Mechanism.
New Mexico Gas Company, Inc.	9/23	Case No. 23-00255-UT	Sponsored testimony supporting the class cost of service, rate design, bill impact and weather normalization adjustment mechanisms for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
<b>New York Public Service Commission</b>			
New York Power Authority	09/04	Case No. 04-E-0572	Sponsored testimony evaluating Con Edison's class cost of service study.
<b>Corporation Commission of Oklahoma</b>			
The Empire District Electric Company	02/21	Cause No. PUD 202100163	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The proposed rate design included a three-year phase-in of the proposed rate increase.
The Empire District Electric Company	03/19	Cause No. PUD 201800133	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
The Empire District Electric Company	04/17	Cause No. PUD 201600468	Adopted direct testimony and sponsored rebuttal testimony supporting the revenue requirements for a general rate case proceeding. The testimony included proposals for alternative ratemaking mechanisms.
<b>Ohio Public Utilities Commission</b>			
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	06/24	Case Nos. 24-0468-EL-AIR, 24-0469-EL-ATA, 24-0470-EL-AAM, 24-0471-EL-UNC	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
<b>Pennsylvania Public Utility Commission</b>			
FirstEnergy Pennsylvania Electric Company	04/24	Docket No. R-2024-3047068	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
<b>Rhode Island Public Utilities Commission</b>			
Providence Gas Company	08/01 09/00 08/96	Docket No. 1673	Sponsored testimony supporting the changes in cost of gas adjustment factor related to projected under-recovery of gas costs; Filed testimony and witness for pilot hedging program to mitigate price risks to customers; Filed testimony and witness for changes in cost of gas adjustment factor related to extension of rate plan.
Providence Gas Company	08/00	Docket No. 2581	Sponsored testimony supporting the extension of a rate plan that began in 1997 and included certain modifications, including a weather normalization clause.
Providence Gas Company	03/00	Docket No. 3100	Sponsored testimony supporting the de-tariff and deregulation of appliance repair service, enabling the Company to have needed pricing flexibility.
Providence Gas Company	06/97	Docket No. 2581	Sponsored testimony supporting a rate plan that fixed all billing rates for three-year period; included funding for critical infrastructure investments in accelerated replacement of mains and services, digitized records system, and economic development projects.
Providence Gas Company	04/97	Docket No. 2552	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for commercial and industrial customers, including redesign of cost of gas adjustment clause, for a rate design proceeding.
Providence Gas Company	02/96	Docket No. 2374	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for largest commercial and industrial customers for a rate design proceeding.
Providence Gas Company	01/96	Docket No. 2076	Sponsored testimony supporting the rate reclassification of customers into new rate classes, rate design (including introduction of demand

Sponsor	Date	Docket No.	Subject
			charges), and customer bill impact studies for a rate design proceeding.
Providence Gas Company	11/92	Docket No. 2025	Sponsored testimony supporting the Integrated Resource Plan filing, including a performance-based incentive mechanism.
<b>Railroad Commission of Texas</b>			
Texas Gas Service Company – Central-Gulf Service Area	06/24	Case No. 00017471	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gas Division	10/23	Case No. 00015513	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/23	Case No. 00014399	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – West Texas, North Texas, and Borger/ Skellytown Service Areas	06/22	Case No. 00009896	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Central Texas and Gulf Coast Service Areas	12/19	GUD No. 10928	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Beaumont/ East Texas Division	11/19	GUD No. 10920	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Borger/ Skellytown Service Area	08/18	GUD No. 10766	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – North Texas Service Area	06/18	GUD No. 10739	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – South Texas Division	11/17	GUD No. 10669	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/17	GUD No. 10656	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Atmos Pipeline – Texas	01/17	GUD No. 10580	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gulf Division	11/16	GUD No. 10567	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
<b>Public Utility Commission of Texas</b>			
CenterPoint Energy Houston Electric, LLC	03/24	Docket No. 56211	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy Houston Electric, LLC	04/19	Docket No. 49421	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
<b>Vermont Public Utilities Commission</b>			
Vermont Gas Systems	12/12	Docket No. 7970	Sponsored testimony describing the market served by \$90 million natural gas expansion project to Addison County, VT. Also described the terms and economic benefits of a special contract with International Paper.
Vermont Gas Systems	02/11	Docket No. 7712	Sponsored testimony supporting the market evaluation and analysis for a system expansion and reliability regulatory fund.
<b>Virginia State Corporation Commission</b>			
Rappahannock Electric Cooperative	8/24	Case No. PUR-2024-00132	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
Shenandoah Valley Electric Cooperative	01/24	Case No. PUR-2023-00207	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.

Sponsor	Date	Docket No.	Subject
American Electric Power - Appalachian Power Company	3/23	Case No. PUR-2023-00002	Sponsored testimony supporting the Lead/Lag study for the 2023 triennial review of base rates, terms, and conditions.
Rappahannock Electric Cooperative	10/22	Case No. PUR-2022-00160	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	3/20	Case No. PUR-2020-00015	Sponsored testimony supporting the Lead/Lag study for the 2020 triennial review of base rates, terms, and conditions.
<b>West Virginia Public Service Commission</b>			
Monongahela Power Company and The Potomac Edison Company (FirstEnergy)	06/23	Case No. 23-0460-E-42T	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
<b>Nova Scotia Utility and Review Board</b>			
Nova Scotia Power	01/22	Matter No. M10431	Sponsored evidence supporting the cash working capital requirement and lead/Lag study for a general rate case proceeding.
<b>Ontario Energy Board</b>			
Toronto Hydro-Electric System Limited	11/23	Docket No. EB-2023-0195	Sponsored evidence supporting Toronto Hydro's Custom Rate Framework. Prepared research and analysis evaluating the appropriateness of the Rate Framework in the context of how other electric utility ratemaking practices have responded to developments in the energy industry.
Ontario Energy Association	01/21	Docket No. EB-2020-0133	Sponsored evidence regarding policies and ratemaking treatment related to COVID-19 costs in U.S. and Canadian regulatory jurisdictions. The evidence was used to support Ontario Energy Association's response to Staff's proposals.
<b>Commission of Canada Energy Regulator</b>			
Trans-Northern Pipelines, Inc.	06/23	Docket No. RH-001-2023	Sponsored evidence related to application for approval of incentive tolls.