



**ROCKLAND ELECTRIC COMPANY  
BPU Docket No. ER09080668  
Direct Testimony of Robert J. Henkes**

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**I. STATEMENT OF QUALIFICATIONS**

**Q. WOULD YOU STATE YOUR NAME AND ADDRESS?**

A. My name is Robert J. Henkes and my business address is 7 Sunset Road, Old Greenwich, Connecticut 06870.

**Q. WHAT IS YOUR PRESENT OCCUPATION?**

A. I am Principal and founder of Henkes Consulting, a financial consulting firm that specializes in utility regulation.

**Q. WHAT IS YOUR REGULATORY EXPERIENCE?**

A. I have prepared and presented numerous testimonies in rate proceedings involving electric, gas, telephone, water and wastewater companies in jurisdictions nationwide including Arkansas, Delaware, District of Columbia, Georgia, Kentucky, Maryland, New Jersey, New Mexico, Pennsylvania, Vermont, the U.S. Virgin Islands and before the Federal Energy Regulatory Commission. A complete listing of jurisdictions and rate proceedings in which I have been involved is provided in Appendix I attached to this testimony.

1 **Q. WHAT OTHER PROFESSIONAL EXPERIENCE HAVE YOU HAD?**

2 A. Prior to founding Henkes Consulting in 1999, I was a Principal of The Georgetown  
3 Consulting Group, Inc. for over 20 years. At Georgetown Consulting I performed the same  
4 type of consulting services as I am currently rendering through Henkes Consulting. Prior  
5 to my association with Georgetown Consulting, I was employed by the American Can  
6 Company as Manager of Financial Controls. Before joining the American Can Company, I  
7 was employed by the management consulting division of Touche Ross & Company (now  
8 Deloitte & Touche) for over six years. At Touche Ross, my experience, in addition to  
9 regulatory work, included numerous projects in a wide variety of industries and financial  
10 disciplines such as cash flow projections, bonding feasibility, capital and profit forecasting,  
11 and the design and implementation of accounting and budgetary reporting and control  
12 systems.

13

14 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

15 A. I hold a Bachelor degree in Management Science received from the Netherlands School of  
16 Business, The Netherlands in 1966; a Bachelor of Arts degree received from the University  
17 of Puget Sound, Tacoma, Washington in 1971; and an MBA degree in Finance received  
18 from Michigan State University, East Lansing, Michigan in 1973. I have also completed  
19 the CPA program of the New York University Graduate School of Business.

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**II. SCOPE AND PURPOSE OF TESTIMONY**

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**Q. WHAT IS THE SCOPE AND PURPOSE OF THIS TESTIMONY?**

A. I was engaged by the New Jersey Department of the Public Advocate, Division of Rate Counsel (“Rate Counsel”) to conduct a review and analysis and present testimony with regard to the deferral and reconciliation mechanism proposed by Rockland Electric Company (“RECO” or “the Company”) for its pension and other post-employment benefit (“OPEB”) expenses as part of its electric base rate filing.

The purpose of this testimony is to present to the New Jersey Board of Public Utilities (“BPU” or “the Board”) Rate Counsel’s recommended position regarding the Company’s proposed deferral and reconciliation mechanism.

In developing this testimony, I have reviewed RECO’s initial and supplemental update filings; supporting testimonies and exhibits; and responses to initial and follow-up data requests issued by Rate Counsel with regard to the deferral and reconciliation issue.

**Q. WAS THIS TESTIMONY PREPARED BY YOU OR UNDER YOUR DIRECT SUPERVISION?**

A. Yes, this testimony was prepared by me.

**III. DEFERRAL AND RECONCILIATION MECHANISM FOR PENSION  
AND OTHER POST-EMPLOYEMENT BENEFIT EXPENSES**

**Q. PLEASE GENERALLY DESCRIBE THE PENSION/OPEB DEFERRAL AND RECONCILIATION MECHANISM THE COMPANY HAS PROPOSED IN THIS CASE.**

A. In this case, RECO has proposed a deferral and reconciliation mechanism that would allow the true-up of the Company's actual annual pension and OPEB expenses to the annual pension and OPEB expense levels recovered in rates. The proposed deferral and reconciliation mechanism is addressed in the testimony of RECO witness Richard Kane and will operate in the following way:

- 1) The current distribution base rate case will establish a revenue level sufficient to recover the level of pension and OPEB expenses to be incurred by RECO's distribution operations for the pro forma adjusted test year ended 12/31/09;
- 2) Any difference between the Company's actual annual pension and OPEB expenses (established by RECO's actuary in accordance with FASB 87 and FASB 106) and the pension and OPEB expenses included in base rates to be established in this case will be deferred either in a Regulatory Asset account (in case of expense under-recoveries) or a Regulatory Liability account (in case of expense over-recoveries);
- 3) In the next and all subsequent RECO distribution base rate cases, the deferred pension/OPEB balances (which could be either net under-recovery or net over-recovery balances) would be amortized to the ratepayers over BPU-approved amortization periods.

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**Q. PLEASE STATE YOUR OVERALL RECOMMENDATION REGARDING THE COMPANY’S PROPOSED DEFERRAL AND RECONCILIATION MECHANISM.**

A. I recommend that RECO’s proposed deferral and reconciliation mechanism be rejected by the Board as this proposed rate mechanism:

- 1) Represents inappropriate single-issue ratemaking;
- 2) Is in violation of accepted ratemaking principles and inconsistent with appropriate regulatory policy;
- 3) Represents a request for an extraordinary remedy that is not warranted and is unsubstantiated; and
- 4) Reduces the Company’s incentive to manage its pension/OPEB plans and associated expenses in the most efficient manner and at the lowest possible cost.

**Q. WHY DOES RECO’S PROPOSAL REPRESENT INAPPROPRIATE SINGLE-ISSUE RATEMAKING?**

A. A very important principle of proper ratemaking is the principle of “matching” all of the components in the ratemaking formula. In other words, at the time rates are set or changed, all of the ratemaking components that determine a utility’s revenue requirement within a defined test period must be considered and subjected to regulatory review. The proposed deferral and reconciliation mechanism violates this matching principle because it would permit RECO to reflect for ratemaking purposes retroactive expense changes experienced between rate cases based on the consideration of only two selected ratemaking components (pension and OPEB expenses) without considering changes in all other ratemaking

1 components during the same time period. Under a proper regulatory process, the  
2 appropriate measure is not whether one or two single cost elements have changed, but  
3 rather whether an appropriate rate of return is being achieved. Thus, the proposed deferral  
4 and reconciliation mechanism would inappropriately change prospective rates without  
5 regulatory scrutiny of all of RECO's revenue requirement components during the same  
6 time period and could result in an achieved return higher than justified if all components of  
7 the ratemaking formula had been considered. This single-issue ratemaking proposal is  
8 inappropriate and should be rejected by the Board.

9  
10 **Q. WHY IS THE COMPANY'S PROPOSED DEFERRAL AND RECONCILIATION**  
11 **MECHANISM IN VIOLATION OF ACCEPTED RATEMAKING PRINCIPLES**  
12 **AND INCONSISTENT WITH APPROPRIATE REGULATORY POLICY?**

13 A. The Company's pension and OPEB expenses represent ordinary business expenses that  
14 have traditionally been recovered in the Company's base rates in the same way as other  
15 ordinary operating expenses such as wages and salaries, medical expenses, insurance  
16 expenses, maintenance expenses, *etc.* The appropriate ratemaking approach for this type  
17 of routine operating expense is for the Board to determine, based on the best information  
18 available in the record at the time it makes its determination, an appropriate annual expense  
19 level that is representative of the expense level that can reasonably be expected during the  
20 rate effective period.

21  
22 The proposed true-up mechanism represents a drastic move away from this traditional  
23 regulatory approach. It seeks a guaranteed, dollar-for-dollar recovery of selective costs



1 incurred between rate cases. One of the most important tenets of ratemaking is that utilities  
2 are not guaranteed cost recovery; rather, the ratemaking process entitles the utility no more  
3 than a reasonable opportunity to recover its costs and earn a fair rate of return. Regulation  
4 is not intended to be a mechanism whereby a utility is guaranteed dollar-for-dollar recovery  
5 of its costs. This inappropriate kind of regulation is generally referred to as reimbursement  
6 ratemaking. Instead, traditional regulation is based on the principle that the utility has an  
7 opportunity to recover its costs and earn its rate of return. It is poor regulatory policy to  
8 guarantee revenue requirement recovery because the achievement of safe, adequate and  
9 proper utility services at the lowest possible cost requires that a company exert itself and  
10 work efficiently; and I believe that the Company will be less likely to do so if it is  
11 guaranteed that the consequences of its operating decisions are immune from any cost  
12 recovery risks.

13  
14 By proposing the pension/OPEB expense true-up mechanism, the Company has  
15 disregarded the foundation upon which the regulatory process was developed, that is, that  
16 regulation is supposed to be a substitute for competition. This principal of regulation was  
17 designed to stimulate a utility to act as it would if it were in a competitive industry.  
18 Clearly, if a utility's cost recovery is guaranteed, this represents a departure from  
19 traditional ratemaking foundations. Competitive entities do not have any such cost  
20 recovery guarantees. Regulation is intended to take the place of competition, therefore,  
21 regulated entities should not receive guaranteed cost recovery if such guarantees are not  
22 available in the competitive marketplace.

23

1 In summary, this issue represents an important policy decision to be made by the Board in  
2 this case. Either the Board can retain the current regulatory process, where the risks and  
3 rewards of the efficient operation of the Company remain with the utility and which  
4 provides the utility the *opportunity* to recover its costs, or it can resort to reimbursement  
5 ratemaking which shifts all the risks<sup>1</sup> to the ratepayers and guarantees dollar-for-dollar  
6 recovery of the utility’s pension and OPEB costs. For all of the preceding and following  
7 reasons, I would respectfully urge the Board to favor the first alternative.

8  
9 **Q. WHAT IS RECO’S HISTORY WITH REGARD TO THIS PROPOSED DEFERRAL**  
10 **AND RECONCILIATION MECHANISM FOR PENSION AND OPEB EXPENSES?**

11 A. Back in 1992, the Board approved a settlement in a Rockland Electric Company rate  
12 proceeding which settlement allowed a similar true-up mechanism for Rockland Electric’s  
13 OPEB and Pension expenses. However, in a subsequent Rockland base rate proceeding  
14 completed in 2003, BPU Docket No. ER02080614, the Board reversed course and  
15 disallowed this tracker mechanism. With regard to this issue, the Board made the  
16 following ruling on page 66 of its Final Decision and Order in that case:

17 ... an additional pension expense related issue in this case is RECO’s proposal to  
18 continue to defer the difference between pension expenses allowed in rates and  
19 actual pension expenses in accordance with the terms of a Settlement Agreement  
20 it entered into in its 1992 rate case, BPU Docket No. ER91030356J...

21  
22 The RPA argued that there is no compelling reason why this deferred accounting  
23 mechanism, established in the context of a rate case settled over a decade ago,  
24 should continue. It asserted that pension expenses should be treated the same as  
25 any other expenses, such as wages, salaries, medical and dental expenses and  
26 outside consultants. It is well established that the appropriate ratemaking formula  
27 for expenses of this sort is for the Board to determine an appropriate annual level

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<sup>1</sup> Ordinarily, the risks of stock market fluctuations are borne by the utility.

1 of rate recovery based on the record presented during a rate case....

2  
3 ... the Board **HEREBY FINDS** that there no longer exists any reason to continue  
4 treating RECO's OPEB and pension expenses differently from any other expense  
5 item included in the cost of providing service to customers. Accordingly, the  
6 Board **HEREBY DIRECTS** RECO to cease its deferred accounting treatment  
7 for pension expense and OPEBs relative to the difference between the amounts  
8 allowed in rates for pension expense and OPEBs and the corresponding expenses  
9 booked.

10  
11 Since this 2003 ruling, the Board has not changed its position on this issue, not for  
12 RECO or for any other electric or gas utilities in New Jersey. My recommendation in  
13 this case that the Company's proposed deferral and reconciliation mechanism be  
14 rejected is consistent with current Board policy on this issue.

15  
16 **Q. HAS THE COMPANY SUBSTANTIATED THE NEED FOR THE PROPOSED**  
17 **DEFERRAL AND RECONCILIATION MECHANISM?**

18 A. No. The proposed deferral and reconciliation mechanism is essentially a request by RECO  
19 for extraordinary rate relief. As I explained before, traditional ratemaking involves the  
20 establishment of a base rate that allows the utility a reasonable opportunity to recover its  
21 cost of service and to earn a fair rate of return, but does not guarantee either. Both the risk  
22 and reward of the efficient operation of the company are on the utility when the cost of  
23 service is recovered through base rates without an accompanying true-up mechanism for  
24 selected cost elements. From a regulatory policy standpoint, the impact of a cost true-up  
25 mechanism established in the context of a general rate case - where the base rates are set  
26 based on traditional principles of ratemaking - is to declare that the general rates  
27 established in the case cannot in and of themselves be fair, just and reasonable because the  
28 revenue requirement covered by the true-up mechanism cannot be accommodated within

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1 the traditional ratemaking process. Typically, the use of deferral and reconciliation  
 2 mechanisms to provide a utility with extraordinary rate relief have been limited to costs of  
 3 service that have a significant impact on the utility’s financial condition. These are the  
 4 properties that underlie the most commonly utilized true-up mechanisms such as fuel  
 5 adjustment clauses and gas cost recovery clauses. Extraordinary rate relief through an  
 6 automatic deferral and reconciliation mechanism should be allowed only when warranted  
 7 by conditions that could jeopardize the financial well-being of the utility.

8  
 9 RECO’s proposed pension/OPEB true-up mechanism does not meet this requirement. In  
 10 the table below, I have listed the Company’s actual distribution-related pension O&M  
 11 expenses and OPEB O&M expenses as percentages of the Company’s total actual  
 12 distribution O&M expenses from 2005 through the 2009 test year:

	Actual Distribution Pension Expense (\$000) <sup>2</sup>	Actual Distribution Total O&M Expense (\$000) <sup>3</sup>	Percentage Pension Exp. vs Total O&M Exp.
2005	4,496	129,685	3.47 %
2006	5,519	137,536	4.01
2007	5,286	165,105	3.20
2008	5,324	198,414	2.68
2009 (12+0)	<u>6,082</u>	<u>181,874</u>	<u>3.34</u>
Cumulative	26,707	812,614	<u>3.29</u>

	Actual Distribution OPEB Expense (\$000) <sup>4</sup>	Actual Distribution Total O&M Expense (\$000)	Percentage OPEB Exp. vs Total O&M Exp.
2005	3,822	129,685	2.95 %
2006	3,741	137,536	2.72
2007	3,462	165,105	2.10

<sup>2</sup> Response to RCR-TRACK-15

<sup>3</sup> Response to RCR-TRACK-1

<sup>4</sup> Response to RCR-TRACK-16

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1	2008	3,775	198,414	1.90
2	2009 (12+0)	<u>3,722</u>	<u>181,874</u>	<u>2.05</u>
3	Cumulative	18,522	812,614	<u>2.28</u>
4				

5 As shown in the above table, during the last 5 years, from 2005 through 2009, the  
6 Company's pension distribution O&M expenses have averaged only 3.29% of the  
7 Company's total distribution O&M expenses; and the Company's OPEB distribution O&M  
8 expenses have averaged only 2.28% of the Company's total distribution O&M expenses.  
9 Thus, I do not believe that these expense items are material enough to warrant the  
10 extraordinary rate treatment proposed by the Company in the form of the deferral and  
11 reconciliation rate mechanism. In addition, the Company has not provided evidence in this  
12 case that its future projected pension and OPEB expenses, absent the proposed true-up  
13 mechanism, will have a significant impact on RECO's overall financial condition, or could  
14 jeopardize the financial well-being of the Company.

15  
16 In summary, I do not believe that RECO has met the burden of proof that there is a true and  
17 legitimate need for the extraordinary remedy sought by it in this case through the proposed  
18 true-up mechanism.

19  
20 **Q. WHAT IS THE MAIN REASON EXPRESSED BY THE COMPANY TO JUSTIFY**  
21 **THE NEED FOR THE PROPOSED DEFERRAL AND RECONCILIATION**  
22 **MECHANISM?**

23 A. The main reason why the Company believes the implementation of its proposed  
24 pension/OPEB true-up mechanism is justified is because of the *volatility* of the Company's

1 pension and OPEB expenses. In this regard, Company witness Richard Kane states on  
2 page 33 of his testimony:

3 RECO has seen significant annual fluctuations in this expense, both  
4 increases and decreases, as a result of changes in the financial markets.  
5 These significant cost changes are beyond the control of the Company...

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7 The use of deferred accounting also will avoid the need for repeated rate  
8 filings which otherwise may be unnecessary to recover this single volatile  
9 cost.

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13 **Q. DO YOU BELIEVE THE COMPANY’S PENSION AND OPEB EXPENSES HAVE**  
14 **EXPERIENCED VOLATILITY THAT WOULD WARRANT THE PROPOSED**  
15 **TRUE-UP MECHANISM?**

16 A. Not at all. The table below shows the actual distribution pension and OPEB expenses  
17 incurred by the Company in the most recent 5 year period, 2005 through 2009:

	Actual Distribution Pension Expense	Actual Distribution OPEB Expense
	(\$000) <sup>5</sup>	(\$000) <sup>6</sup>
2005	4,496	3,822
2006	5,519	3,741
2007	5,286	3,462
2008	5,324	3,775
2009 (12+0)	<u>6,082</u>	<u>3,722</u>
Average	5,341	3,704

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29 As shown in the above table, the Company’s actual annual OPEB expenses during the last  
30 5 years have only varied within a range of \$3.5 million and \$3.8 million, whereas the  
31 Company’s actual pension expenses have varied within a range of \$4.5 million and \$6.1  
32 million during this same 5-year historic period. I certainly would not consider this to be

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<sup>5</sup> Response to RCR-TRACK-15

<sup>6</sup> Response to RCR-TRACK-16

1 high levels of volatility justifying extraordinary rate treatment through an automatic true-up  
2 mechanism.

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4 **Q. DOES THE PROPOSED DEFERRAL AND RECONCILIATION MECHANISM**  
5 **PROVIDE THE PROPER INCENTIVE FOR RECO TO RUN ITS OPERATIONS**  
6 **AT THE LOWEST POSSIBLE COST?**

7 A. No, it does not. Under current traditional ratemaking, RECO management has an incentive  
8 to make efficient and economical pension plan and OPEB plan decisions as the Company  
9 strives to achieve its rate of return objectives. Based on the current economic climate,  
10 many companies are “right-sizing” costs, including pension and OPEB obligations. RECO  
11 could similarly be motivated to re-evaluate its pension and OPEB obligations. However,  
12 this incentive will be lost if the proposed deferral and reconciliation mechanism is  
13 implemented. The guaranteed pension and OPEB cost recoveries provided by the proposed  
14 true-up mechanism removes or reduces the incentives for the Company to manage its  
15 pension and OPEB obligations in the most efficient manner and at the lowest possible cost.  
16 If these incentives are removed or reduced through the implementation of the true-up  
17 mechanism, it may leave ratepayers to fund unnecessarily high pension and OPEB  
18 expenses with a reduced prospect for management attention to pension and OPEB expense  
19 containment. Guaranteed cost recovery mechanisms such as the proposed true-up  
20 mechanism that diminish the incentive for a utility to efficiently and cost-effectively  
21 manage its costs remove some of the ratepayer protections provided under traditional  
22 regulation.

23

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1 **Q. MR. HENKES, DOES THIS CONCLUDE YOUR TESTIMONY?**

2 A. Yes, it does.

3



## **APPENDIX I**

### **PRIOR REGULATORY EXPERIENCE OF ROBERT J. HENKES**

\* = Testimonies prepared and submitted

ARKANSAS

Southwestern Bell Telephone Company Divestiture Base Rate Proceeding*	Docket 83-045-U	09/1983
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DELAWARE

Delmarva Power and Light Company Electric Fuel Clause Proceeding	Docket 41-79	04/1980
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Delmarva Power and Light Company Electric Fuel Clause Proceeding	Docket 80-39	02/1981
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Delmarva Power and Light Company Sale of Power Station Generation	Complaint Docket 279-80	04/1981
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Delmarva Power and Light Company Electric Base Rate Proceeding	Docket 81-12	06/1981
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Delmarva Power and Light Company Gas Base Rate Proceeding*	Docket 81-13	08/1981
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Delmarva Power and Light Company Electric Fuel Clause Proceeding*	Docket 82-45	04/1983
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Delmarva Power and Light Company Electric Fuel Clause Proceeding*	Docket 83-26	04/1984
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Delmarva Power and Light Company Electric Fuel Clause Proceeding*	Docket 84-30	04/1985
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Delmarva Power and Light Company Electric Fuel Clause Proceeding*	Docket 85-26	03/1986
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Delmarva Power and Light Company Report of DP&L Operating Earnings*	Docket 86-24	07/1986
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Delmarva Power and Light Company Electric Base Rate Proceeding*	Docket 86-24	12/1986 01/1987
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Delmarva Power and Light Company Report Re. PROMOD and Its Use in	Docket 85-26	10/1986
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Prior Regulatory Experience of Robert J. Henkes

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Fuel Clause Proceedings\*

Diamond State Telephone Company Base Rate Proceeding*	Docket 86-20	04/1987
Delmarva Power and Light Company Electric Fuel Clause Proceeding*	Docket 87-33	06/1988
Delmarva Power and Light Company Electric Fuel Clause Proceeding*	Docket 90-35F	05/1991
Delmarva Power and Light Company Electric Base Rate Proceeding*	Docket 91-20	10/1991
Delmarva Power and Light Company Gas Base Rate Proceeding*	Docket 91-24	04/1992
Artesian Water Company Water Base Rate Proceeding*	Docket 97-66	07/1997
Artesian Water Company Water Base Rate Proceeding*	Docket 97-340	02/1998
United Water Delaware Water Base Rate Proceeding*	Docket 98-98	08/1998
Delmarva Power and Light Company Revenue Requirement and Stranded Cost Reviews	Not Docketed	12/1998
Artesian Water Company Water Base Rate Proceeding*	Docket 99-197 (Direct Test.)	09/1999
Artesian Water Company Water Base Rate Proceeding*	Docket 99-197 (Supplement. Test)	10/1999
Tidewater Utilities/ Public Water Co. Water Base Rate Proceedings*	Docket No. 99-466	03/2000
Delmarva Power & Light Company Competitive Services Margin Sharing Proceeding*	Docket No. 00-314	03/2001
Artesian Water Company Water Base Rate Proceeding*	Docket No. 00-649	04/2001
Chesapeake Gas Company	Docket No. 01-307	12/2001

Gas Base Rate Proceeding\*

Tidewater Utilities Water Base Rate Proceeding*	Docket No. 02-28	07/2002
Artesian Water Company Water Base Rate Proceeding*	Docket No. 02-109	09/2002
Delmarva Power & Light Company Electric Cost of Service Proceeding	Docket No. 02-231	03/2003
Delmarva Power & Light Company Gas Base Rate Proceeding*	Docket No. 03-127	08/2003
Artesian Water Company Water Base Rate Proceeding*	Docket No. 04-42	08/2004
United Water Delaware Water Base Rate Proceeding*	Docket No. 06-174	10/2006
United Water Delaware Water Base Rate Proceeding*	Docket No. 09-60	06/2009

DISTRICT OF COLUMBIA

District of Columbia Natural Gas Co. Gas Base Rate Proceeding*	Formal Case 870	05/1988
District of Columbia Natural Gas Co. Gas Base Rate Proceeding*	Formal Case 890	02/1990
District of Columbia Natural Gas Co. Waiver of Certain GS Provisions	Formal Case 898	08/1990
Chesapeake and Potomac Telephone Co. Base Rate Proceeding*	Formal Case 850	07/1991
Chesapeake and Potomac Telephone Co. Base Rate Proceeding*	Formal Case 926	10/1993
Bell Atlantic - District of Columbia SPF Surcharge Proceeding	Formal Case 926	06/19/94
Bell Atlantic - District of Columbia Price Cap Plan and Earnings Review	Formal Case 814 IV	07/1995

GEORGIA

Southern Bell Telephone Company Base Rate Proceeding	Docket 3465-U	08/1984
Southern Bell Telephone Company Base Rate Proceeding	Docket 3518-U	08/1985
Georgia Power Company Electric Base Rate and Nuclear Power Plant Phase-In Proceeding*	Docket 3673-U	08/1987
Georgia Power Company Electric Base Rate and Nuclear Power Plant Phase-In Proceeding*	Docket 3840-U	08/1989
Southern Bell Telephone Company Base Rate Proceeding	Docket 3905-U	08/1990
Southern Bell Telephone Company Implementation, Administration and Mechanics of Universal Service Fund*	Docket 3921-U	10/1990
Atlanta Gas Light Company Gas Base Rate Proceeding*	Docket 4177-U	08/1992
Southern Bell Telephone Company Report on Cash Working Capital*	Docket 3905-U	03/1993
Atlanta Gas Light Company Gas Base Rate Proceeding*	Docket No. 4451-U	08/1993
Atlanta Gas Light Company Gas Base Rate Proceeding	Docket No. 5116-U	08/1994
Georgia Independent Telephone Companies Earnings Review and Show Cause Proceedings	Various Dockets	1994
Georgia Power Company Earnings Review - Report to GPSC*	Non-Docketed	09/1995
Georgia Alltel Telecommunication Companies Earnings and Rate Reviews	Docket No. 6746-U	07/1996

Frontier Communications of Georgia Earnings and Rate Review	Docket No. 4997-U	07/1996
Georgia Power Company Electric Base Rate / Accounting Order Proceeding	Docket No. 9355-U	12/1998
Savannah Electric Power Company Electric Base Rate Case/Alternative Rate Plan*	Docket No. 14618-U	03/2002
Georgia Power Company Electric Base Rate / Alternative Rate Plan Proceeding*	Docket No. 18300-U	12/2004
Savannah Electric Power Company Electric Base Rate Case/Alternative Rate Plan*	Docket No. 19758-U	03/2005
Georgia Power Company Electric Base Rate Case/Alternative Rate Plan*	Docket No. 25060-U	10/2007

FERC

Philadelphia Electric/Conowingo Power Electric Base Rate Proceeding*	Docket ER 80-557/558	07/1981
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KENTUCKY

Kentucky Power Company Electric Base Rate Proceeding*	Case 8429	04/1982
Kentucky Power Company Electric Base Rate Proceeding*	Case 8734	06/1983
Kentucky Power Company Electric Base Rate Proceeding*	Case 9061	09/1984
South Central Bell Telephone Company Base Rate Proceeding*	Case 9160	01/1985
Kentucky-American Water Company Base Rate Proceeding*	Case 97-034	06/1997
Delta Natural Gas Company Base Rate Proceeding*	Case 97-066	07/1997

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Kentucky Utilities and LG&E Company Environmental Surcharge Proceeding	97-SC-1091-DG	01/1999
Delta Natural Gas Company Experimental Alternative Regulation Plan*	Case No. 99-046	07/1999
Delta Natural Gas Company Base Rate Proceeding*	Case No. 99-176	09/1999
Louisville Gas & Electric Company Gas Base Rate Proceeding*	Case No. 2000-080	06/2000
Kentucky-American Water Company Base Rate Proceeding*	Case No. 2000-120	07/2000
Jackson Energy Cooperative Corporation Electric Base Rate Proceeding*	Case No. 2000-373	02/2001
Kentucky-American Water Company Base Rate Rehearing*	Case No. 2000-120	02/2001
Kentucky-American Water Company Rehearing Opposition Testimony*	Case No. 2000-120	03/2001
Union Light Heat and Power Company Gas Base Rate Proceeding*	Case No. 2001-092	09/2001
Louisville Gas & Electric Company and Kentucky Utilities Company Deferred Debits Accounting Order	Case No. 2001-169	10/2001
Fleming-Mason Energy Cooperative Electric Base Rate Proceeding	Case No. 2001-244	05/2002
Northern Kentucky Water District Water District Base Rate Proceeding	Case No. 2003-0224	02/2004
Louisville Gas & Electric Company Electric Base Rate Proceeding*	Case No. 2003-0433	03/2004
Louisville Gas & Electric Company Gas Base Rate Proceeding*	Case No. 2003-0433	03/2004
Delta Natural Gas Company Base Rate Proceeding*	Case No. 2004-00067	07/2004

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Union Light Heat and Power Company Gas Base Rate Proceeding*	Case No. 2005-00042	06/2005
Big Sandy Rural Electric Cooperative Electric Base Rate Proceeding	Case No. 2005-00125	08/2005
Louisville Gas & Electric Company Value Delivery Surcredit Mechanism*	Case No. 2005-00352	12/2005
Kentucky Utilities Company Value Delivery Surcredit Mechanism*	Case No. 2005-00351	12/2005
Kentucky Power Company Electric Base Rate Proceeding*	Case No. 2005-00341	01/2006
Cumberland Valley Electric Cooperative Electric Base Rate Proceeding	Case No. 2005-00187	05/2006
South Kentucky Rural Electric Cooperative Electric Base Rate Proceeding	Case No. 2005-00450	07/2006
Duke Energy Kentucky Electric Base Rate Proceeding*	Case No. 2006-00172	09/2006
Atmos Energy Corporation Gas Show Cause Proceeding*	Case No. 2005-00057	09/2006
Inter County Electric Cooperative Electric Base Rate Proceeding	Case No. 2006-00415	04/2007
Atmos Energy Corporation Gas Base Rate Proceeding*	Case No. 2006-00464	04/2007
Columbia Gas of Kentucky Gas Base Rate Proceeding*	Case No. 2007-00008	06/2007
Delta Natural Gas Company Gas Base Rate Proceeding – Alternative Rate Mechanism*	Case No. 2007-00089	08/2007
Nolin Rural Electric Cooperative Corporation Electric Rate Proceeding	Case No. 2006-00466	09/2007
Fleming-Mason Energy Cooperative Electric Base Rate Proceeding	Case No. 2006-00022	10/2007



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Jasckson Energy Cooperative Electric Base Rate Proceeding	Case No. 2007-00333	03/2008
Jackson Purchase Energy Corporation Electric Base Rate Proceeding	Case No. 2007-00116	04/2008
Blue Grass Energy Cooperative Electric Base Rate Proceeding	Case No. 2008-00011	7/2008
Louisville Gas & Electric Company Electric and Gas Base Rate Proceedings*	Case No. 2008-00252	10/2008
Kentucky Utilities Company Electric Base Rate Proceeding*	Case No. 2008-00251	10/2008
Owen Electric Cooperative Corporation Electric Base Rate Proceeding	Case No. 2008-00154	12/2008
Kenergy Corporation Electric Base Rate Proceeding	Case No. 2008-00323	12/2008
Kentucky-American Water Company Water Base Rate Proceeding*	Case No. 2008-00427	04/2009
Grayson Rural Electric Cooperative Electric Base Rate Proceeding	Case No. 2008-00254	04/2009
Farmers Rural Electric Cooperative Electric Base Rate Proceeding	Case No. 2008-00030	04/2009
Big Sandy Electric Cooperative Electric Base Rate Proceeding	Case No. 2008-00401	04/2009
Columbia Gas Company Gas Base Rate Proceeding*	Case No. 2009-00141	09/2009
Duke Energy Kentucky Gas Base Rate Proceeding*	Case No. 2009-00202	10/2009
Licking Valley Rural Electric Cooperative Electric Base Rate Proceeding	Case No. 2009-00016	10/2009
 <u>MAINE</u>		
Continental Telephone Company of Maine	Docket 90-040	12/1990

Base Rate Proceeding

Central Maine Power Company Electric Base Rate Proceeding	Docket 90-076	03/1991
New England Telephone Corporation - Maine Chapter 120 Earnings Review	Docket 94-254	12/1994

MARYLAND

Potomac Electric Power Company Electric Base Rate Proceeding*	Case 7384	01/1980
Delmarva Power and Light Company Electric Base Rate Proceeding*	Case 7427	08/1980
Chesapeake and Potomac Telephone Company Western Electric and License Contract	Case 7467	10/1980
Chesapeake and Potomac Telephone Company Base Rate Proceeding*	Case 7467	10/1980
Washington Gas Light Company Gas Base Rate Proceeding	Case 7466	11/1980
Delmarva Power and Light Company Electric Base Rate Proceeding*	Case 7570	10/1981
Chesapeake and Potomac Telephone Company Base Rate Proceeding*	Case 7591	12/1981
Chesapeake and Potomac Telephone Company Base Rate Proceeding*	Case 7661	11/1982
Chesapeake and Potomac Telephone Company Computer Inquiry II*	Case 7661	12/1982
Chesapeake and Potomac Telephone Company Divestiture Base Rate Proceeding*	Case 7735	10/1983
AT&T Communications of Maryland Base Rate Proceeding	Case 7788	1984
Chesapeake and Potomac Telephone Company Base Rate Proceeding*	Case 7851	03/1985

Potomac Electric Power Company Electric Base Rate Proceeding	Case 7878	1985
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Delmarva Power and Light Company Electric Base Rate Proceeding	Case 7829	1985
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NEW HAMPSHIRE

Granite State Electric Company Electric Base Rate Proceeding	Docket DR 77-63	1977
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NEW JERSEY

Elizabethtown Water Company Water Base Rate Proceeding	Docket 757-769	07/1975
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Jersey Central Power and Light Company Electric Base Rate Proceeding	Docket 759-899	09/1975
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Middlesex Water Company Water Base Rate Proceeding	Docket 761-37	01/1976
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Jersey Central Power and Light Company Electric Base Rate Proceeding	Docket 769-965	09/1976
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Public Service Electric and Gas Company Electric and Gas Base Rate Proceedings	Docket 761-8	10/1976
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Atlantic City Electric Company Electric Base Rate Proceeding*	Docket 772-113	04/1977
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Public Service Electric and Gas Company Electric and Gas Base Rate Proceedings*	Docket 7711-1107	05/1978
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Public Service Electric and Gas Company Raw Materials Adjustment Clause	Docket 794-310	04/1979
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Rockland Electric Company Electric Base Rate Proceeding*	Docket 795-413	09/1979
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New Jersey Bell Telephone Company Base Rate Proceeding	Docket 802-135	02/1980
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Rockland Electric Company Electric Fuel Clause Proceeding*	Docket 8011-836	02/1981
Rockland Electric Company Electric Base Rate Proceeding*	Docket 811-6	05/1981
Rockland Electric Company Electric Fuel Clause Proceeding*	Docket 8110-883	02/1982
Public Service Electric and Gas Company Electric Fuel Clause Proceeding*	Docket 812-76	08/1982
Public Service Electric and Gas Company Raw Materials Adjustment Clause	Docket 812-76	08/1982
New Jersey Bell Telephone Company Base Rate Proceeding	Docket 8211-1030	11/1982
Rockland Electric Company Electric Fuel Clause Proceeding*	Docket 829-777	12/1982
Public Service Electric and Gas Company Electric and Gas Base Rate Proceedings*	Docket 837-620	10/1983
New Jersey Bell Telephone Company Base Rate Proceeding	Docket 8311-954	11/1983
AT&T Communications of New Jersey Base Rate Proceeding*	Docket 8311-1035	02/1984
Rockland Electric Company Electric Fuel Clause Proceeding*	Docket 849-1014	11/1984
AT&T Communications of New Jersey Base Rate Proceeding*	Docket 8311-1064	05/1985
Public Service Electric and Gas Company Electric and Gas Base Rate Proceedings*	Docket ER8512-1163	05/1986
Public Service Electric and Gas Company Electric Fuel Clause Proceeding*	Docket ER8512-1163	07/1986
Rockland Electric Company Electric Fuel Clause Proceeding*	Docket ER8609-973	12/1986
Rockland Electric Company	Docket ER8710-1189	01/1988

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Public Service Electric and Gas Company Electric Fuel Clause Proceeding*	Docket ER8512-1163	02/1988
United Telephone of New Jersey Base Rate Proceeding	Docket TR8810-1187	08/1989
Rockland Electric Company Electric Fuel Clause Proceeding*	Docket ER9009-10695	09/1990
United Telephone of New Jersey Base Rate Proceeding	Docket TR9007-0726J	02/1991
Elizabethtown Gas Company Gas Base Rate Proceeding*	Docket GR9012-1391J	05/1991
Rockland Electric Company Electric Fuel Clause Proceeding	Docket ER9109145J	11/1991
Jersey Central Power and Light Company Electric Fuel Clause Proceeding	Docket ER91121765J	03/1992
New Jersey Natural Gas Company Gas Base Rate Proceeding*	Docket GR9108-1393J	03/1992
Public Service Electric and Gas Company Electric and Gas Base Rate Proceedings*	Docket ER91111698J	07/1992
Rockland Electric Company Electric Fuel Clause Proceeding	Docket ER92090900J	12/1992
Middlesex Water Company Water Base Rate Proceeding*	Docket WR92090885J	01/1993
Elizabethtown Water Company Water Base Rate Proceeding*	Docket WR92070774J	02/1993
Public Service Electric and Gas Company Electric Fuel Clause Proceeding	Docket ER91111698J	03/1993
New Jersey Natural Gas Company Gas Base Rate Proceeding*	Docket GR93040114	08/1993
Atlantic City Electric Company Electric Fuel Clause Proceeding	Docket ER94020033	07/1994

Borough of Butler Electric Utility Various Electric Fuel Clause Proceedings	Docket ER94020025	1994
Elizabethtown Water Company Water Base Rate Proceeding	Non-Docketed	11/1994
Public Service Electric and Gas Company Electric Fuel Clause Proceeding	Docket ER 94070293	11/1994
Rockland Electric Company Electric Fuel Clause Proceeding and Purchased Power Contract By-Out	Docket Nos. 940200045 and ER 9409036	12/1994
Jersey Central Power & Light Company Electric Fuel Clause Proceeding	Docket ER94120577	05/1995
Elizabethtown Water Company Purchased Water Adjustment Clause Proceeding*	Docket WR95010010	05/1995
Middlesex Water Company Purchased Water Adjustment Clause Proceeding	Docket WR94020067	05/1995
New Jersey American Water Company* Base Rate Proceeding	Docket WR95040165	01/1996
Rockland Electric Company Electric Fuel Clause Proceeding	Docket ER95090425	01/1996
United Water of New Jersey Base Rate Proceeding*	Docket WR95070303	01/1996
Elizabethtown Water Company Base Rate Proceeding*	Docket WR95110557	03/1996
New Jersey Water and Sewer Adjustment Clauses Rulemaking Proceeding*	Non-Docketed	03/1996
United Water Vernon Sewage Company Base Rate Proceeding*	Docket WR96030204	07/1996
United Water Great Gorge Company Base Rate Proceeding*	Docket WR96030205	07/1996
South Jersey Gas Company Base Rate Proceeding	Docket GR960100932	08/1996

Middlesex Water Company Purchased Water Adjustment Clause Proceeding*	Docket WR96040307	08/1996
Atlantic City Electric Company Fuel Adjustment Clause Proceeding*	Docket No.ER96030257	08/1996
Public Service Electric & Gas Company and Atlantic City Electric Company Investigation into the continuing outage of the Salem Nuclear Generating Station*	Docket Nos. ES96039158 & ES96030159	10/1996
Rockland Electric Company Electric Fuel Clause Proceeding*	Docket No.EC96110784	01/1997
Consumers New Jersey Water Company Base Rate Proceeding*	Docket No.WR96100768	03/1997
Atlantic City Electric Company Fuel Adjustment Clause Proceeding*	Docket No.ER97020105	08/1997
Public Service Electric & Gas Company Electric Restructuring Proceedings*	Docket Nos. EX912058Y, EO97070461, EO97070462, EO97070463	11/1997
Atlantic City Electric Company Limited Issue Rate Proceeding*	Docket No.ER97080562	12/1997
Rockland Electric Company Limited Issue Rate Proceeding	Docket No.ER97080567	12/1997
South Jersey Gas Company Limited Issue Rate Proceeding	Docket No.GR97050349	12/1997
New Jersey American Water Company Limited Issue Rate Proceeding	Docket No.WR97070538	12/1997
Elizabethtown Water Company and Mount Holly Water Company Limited Issue Rate Proceedings	Docket Nos. WR97040288, WR97040289	12/1997
United Water of New Jersey, United Water Toms River and United Water Lambertville Limited Issue Rate Proceedings	Docket Nos.WR9700540, WR97070541, WR97070539	12/1997
Public Service Electric & Gas Company	Docket Nos. EX912058Y,	

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Electric Restructuring Proceedings*	EO97070461, EO97070462, EO97070463	01/1998
Consumers New Jersey Water Company Base Rate Proceeding*	Docket No. WR97080615	01/1998
New Jersey-American Water Company Base Rate Proceeding*	Docket No. WR98010015	07/1998
Consumers New Jersey Water Company Merger Proceeding	Docket No. WM98080706	12/1998
Atlantic City Electric Company Fuel Adjustment Clause Proceeding*	Docket No. ER98090789	02/1999
Middlesex Water Company Base Rate Proceeding*	Docket No. WR98090795	03/1999
Mount Holly Water Company Base Rate Proceeding - Phase I*	Docket No. WR99010032	07/1999
Mount Holly Water Company Base Rate Proceeding - Phase II*	Docket No. WR99010032	09/1999
New Jersey American Water Company Acquisitions of Water Systems	Docket Nos. WM9910018 WM9910019	09/1999 09/1999
Mount Holly Water Company Merger with Homestead Water Utility	Docket No. WM99020091	10/1999
Applied Wastewater Management, Inc. Merger with Homestead Treatment Utility	Docket No. WM99020090	10/1999
Environmental Disposal Corporation (Sewer) Base Rate Proceeding*	Docket No. WR99040249	02/2000
Elizabethtown Gas Company Gas Cost Adjustment Clause Proceeding DSM Adjustment Clause Proceeding	Docket No. GR99070509 Docket No. GR99070510	03/2000 03/2000
New Jersey American Water Company Gain on Sale of Land	Docket No. WM99090677	04/2000
Jersey Central Power & Light Company NUG Contract Buydown	Docket No. EM99120958	04/2000



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Shore Water Company Base Rate Proceeding	Docket No. WR99090678	05/2000
Shorelands Water Company Water Diversion Rights Acquisition	Docket No. WO00030183	05/2000
Mount Holly and Elizabethtown Water Companies Computer and Billing Services Contracts	Docket Nos. WO99040259 WO9904260	06/2000 06/2000
United Water Resources, Inc. Merger with Suez-Lyonnaise	Docket No. WM99110853	06/2000
E'Town Corporation Merger with Thames, Ltd.	Docket No. WM99120923	08/2000
Consumers Water Company Water Base Rate Proceeding*	Docket No. WR00030174	09/2000
Atlantic City Electric Company Buydown of Purchased Power Contract	Docket No. EE00060388	09/2000
Applied Wastewater Management, Inc. Authorization for Accounting Changes	Docket No. WR00010055	10/2000
Elizabethtown Gas Company Gas Cost Adjustment Clause Proceeding DSM Adjustment Clause Proceeding	Docket No. GR00070470 Docket No. GR00070471	10/2000 10/2000
Trenton Water Works Water Base Rate Proceeding*	Docket No. WR00020096	10/2000
Middlesex Water Company Water Base Rate Proceeding*	Docket No. WR00060362	11/2000
New Jersey American Water Company Land Sale - Ocean City	Docket No. WM00060389	11/2000
Pineland Water Company Water Base Rate Proceeding*	Docket No. WR00070454	12/2000
Pineland Wastewater Company Wastewater Base Rate Proceeding*	Docket No. WR00070455	12/2000
Elizabethtown Gas Company Regulatory Treatment of Gain on Sale of Property*	Docket No. GR00070470	02/2001

Wildwood Water Utility Water Base Rate Proceeding*	Docket No. WR00100717	04/2001
Roxbury Water Company Water Base Rate Proceeding	Docket No. WR01010006	06/2001
SB Water Company Water Base Rate Proceeding	Docket No. WR01040232	06/2001
Pennsgrove Water Company Water Base Rate Proceeding*	Docket No. WR00120939	07/2001
Public Service Electric & Gas Company Gas Base Rate Proceeding* Direct Testimony	Docket No. GR01050328	08/2001
Public Service Electric & Gas Company Gas Base Rate Proceeding* Surrebuttal Testimony	Docket No. GR01050328	09/2001
Elizabethtown Water Company Water Base Rate Proceeding*	Docket No. WR01040205	10/2001
Middlesex Water Company Financing Proceeding	Docket No. WF01090574	12/2001
New Jersey American Water Company Financing Proceeding	Docket No. WF01050337	12/2001
Consumers New Jersey Water Company Stock Transfer/Change in Control Proceeding	Docket No. WF01080523	01/2002
Consumers New Jersey Water Company Water Base Rate Proceeding	Docket No. WR02030133	07/2002
New Jersey American Water Company Change of Control (Merger) Proceeding*	Docket No. WM01120833	07/2002
Borough of Haledon – Water Department Water Base Rate Proceeding*	Docket No. WR01080532	07/2002
New Jersey American Water Company Change of Control (Merger) Proceeding	Docket No. WM02020072	09/2002
Public Service Electric & Gas Company	Docket No. ER02050303	10/2002

Electric Base Rate Proceeding  
Direct Testimony\*

United Water Lambertville  
Land Sale Proceeding

Docket No. WM02080520 11/2002

United Water Vernon Hills & Hampton  
Management Service Agreement

Docket No. WE02080528 11/2002

United Water New Jersey  
Metering Contract With Affiliate

Docket No. WO02080536 12/2002

Public Service Electric & Gas Company  
Electric Base Rate Proceeding  
Surrebuttal and Supplemental Surrebuttal Testimonies\*

Docket No. ER02050303 12/2002

Public Service Electric & Gas Company  
Minimum Pension Liability Proceeding

Docket No. EO02110853 12/2002

Public Service Electric & Gas Company  
Electric Base Rate Proceeding  
Supplemental Direct Testimony\*

Docket No. ER02050303 12/2002

Public Service Electric & Gas Company  
Electric Deferred Balance Proceeding  
Direct Testimony\*

Docket No. ER02050303 01/2003

Rockland Electric Company  
Electric Base Rate Proceeding  
Direct Testimony\*

Docket No. ER02100724 01/2003

Public Service Electric & Gas Company  
Supplemental Direct Testimony\*

Docket No. ER02050303 02/2003

Rockland Electric Company  
Electric Base Rate Proceeding  
Supplemental Direct Testimony\*

Docket No. ER02100724 02/2003

Consumers New Jersey Water Company  
Acquisition of Maxim Sewerage Company

Docket No. WM02110808 05/2003

Rockland Electric Company  
Audit of Competitive Services

Docket No. EA02020098 06/2003

New Jersey Natural Gas Company  
Audit of Competitive Services

Docket No. GA02020100 06/2003

Public Service Electric & Gas Company Audit of Competitive Services	Docket No. EA02020097	06/2003
Mount Holly Water Company Water Base Rate Proceeding*	Docket No. WR03070509	12/2003
Elizabethtown Water Company Water Base Rate Proceeding*	Docket No. WR03070510	12/2003
New Jersey-American Water Company Water and Sewer Base Rate Proceeding*	Docket No. WR03070511	12/2003
Applied Wastewater Management, Inc. Water and Sewer Base Rate Proceeding*	Docket No. WR03030222	01/2004
Middlesex Water Company Water Base Rate Proceeding	Docket No. WR03110900	04/2004
Consumers New Jersey Water Company Water Base Rate Proceeding	Docket No. WR02030133	07/2004
Roxiticus Water Company Purchased Water Adjustment Clause	Docket No. WR04060454	08/2004
Rockland Electric Company Societal Benefit Charge Proceeding	Docket No. ET04040235	08/2004
Wildwood Water Utility Water Base Rate Proceeding - Interim Rates	Docket No. WR04070620	08/2004
United Water Toms River Litigation Cost Accounting Proceeding	Docket No. WF04070603	11/2004
Lake Valley Water Company Water Base Rate Proceeding	Docket No. WR04070722	12/2004
Public Service Electric & Gas Company Customer Account System Proceeding	Docket No. EE04070718	02/2005
Jersey Central Power and Light Company Various Land Sales Proceedings	Docket No. EM04101107 Docket No. EM04101073 Docket No. EM04111473	02/2005 02/2005 03/2005
Environmental Disposal Corporation Water Base Rate Proceeding	Docket No. WR040080760	05/2005

Universal Service Fund Compliance Filing For 7 New Jersey Electric and Gas Utilities	Docket No. EX00020091	05/2005
Rockland Electric Company Societal Benefit Charge Proceeding	Docket No. ET05040313	08/2005
Public Service Electric & Gas Company Buried Underground Distribution Tariff Proceeding	Docket No. ET05010053	08/2005
Aqua New Jersey Acquisition of Berkeley Water Co. Water Merger Proceeding	Docket No. WM04121767	08/2005
Middlesex Water Company Water Base Rate Proceeding	Docket No. WR05050451	10/2005
Public Service Electric & Gas Company Land Sale Proceeding	Docket No. EM05070650	10/2005
Public Service Electric & Gas Company Merger of PSEG and Exelon Corporation Direct Testimony	Docket No. EM05020106	11/2005
Public Service Electric & Gas Company* Merger of PSEG and Exelon Corporation Surrebuttal Testimony	Docket No. EM05020106	12/2005
Public Service Electric & Gas Company* Financial Review of Electric Operations	Docket No. ER02050303	12/2005
Rockland Electric Company Competitive Services Audit	Docket No. EA02020098	12/2005
Public Service Electric & Gas Company Customer Accounting System Cost Recovery	Docket No. EE04070718	01/2006
Roxiticus Water Company Stock Sale and Change of Ownership and Control	Docket No. WM05080755	01/2006
Public Service Electric & Gas Company Competitive Services Audit	Docket No. EA02020097	02/2006
Wildwood Water Company Water Base Rate Proceeding	Docket No. WR05070613	03/2006
Pinelands Water Company	Docket No. WR05080681	03/2006

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Pinelands Wastewater Company Wastewater Base Rate Proceeding*	Docket No. WR05080680	03/2006
Aqua New Jersey Water Company Water Base Rate Proceeding*	Docket No. WR05121022	06/2006
Public Service Electric & Gas Company Gas Base Rate Proceeding*	Docket No. GR05100845	07/2006
New Jersey American Company Consolidated Water Base Rate Proceeding,* New Jersey American Water Company, Elizabethtown Water Company, and Mount Holly Water Company	Docket No. WR06030257	10/2006
Roxiticus Water Company Water Base Rate Proceeding	Docket No. WR06120884	04/2007
United Water Company of New Jersey Change of Control Proceeding	Docket No. WM06110767	05/2007
United Water Company of New Jersey Water Base Rate Proceeding*	Docket No. WR07020135	09/2007
Middlesex Water Company Water Base Rate Proceeding	Docket No. WR07040275	09/2007
Maxim Wastewater Company Purchased Sewerage Treatment Adjustment Clause	Docket No. WR07080632	11/2007
Fayson Lake Water Company Financing Case	Docket No. WF07080593	12/2007
Atlantic City Electric Company Sales of Utility Properties	Docket No. EM07100800	12/2007
Atlantic City Sewerage Company Base Rate and Purchased Sewerage Treatment Clause Proceedings	Docket No. WR07110866	04/2008
SB Water Company Water Base Rate Proceeding	Docket No. WR07110840	04/2008
Aqua New Jersey Water Company	Docket No. WR07120955	06/2008

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Environmental Disposal Corporation Water Base Rate Proceeding	Docket No. WR07090715	06/2008
Middlesex Water Company Financing Case	Docket No. WF08040213	07/2008
Aqua New Jersey Water Company Franchise Case	Docket No. WE08040230	07/2008
Aqua New Jersey Water Company Financing Case	Docket No. WF08040216	07/2008
New Jersey American Water Company Water Base Rate Proceeding*	Docket No. WR08010020	07/2008
United Water Toms River, Inc. Water Base Rate Proceeding	Docket No. WR08030139	08/2008
New Jersey American Water Company Purchased Water and Purchased Sewer Treatment Adjustment Clauses	Docket No. WR08050371	10/2008
Pinelands Water Company Water Base Rate Proceeding	Docket No. WR08040282	12/2008
Pinelands Wastewater Company Wastewater Base Rate Proceeding	Docket No. WR08040283	12/2008
Applied Wastewater Management, Inc. Wastewater Base Rate Proceeding	Docket No. WR08080550	03/2009
New Jersey-American Water Company Implementation of Distribution System Improvement Charge (DSIC)*	Docket No. WO08050358	04/2009
United Water New Jersey Water Base Rate Proceeding	Docket No. WR08090710	04/2009
United Water Arlington Hills Sewerage Company Wastewater Base Rate Proceeding	Docket No. WR08100929	04/2009
United Water West Milford Inc. Water Base Rate Proceeding	Docket No. WR08100928	04/2009

Middlesex Water Company Purchased Water Adjustment Clause	Docket No. WR09010036	05/2009
Atlantic City Sewerage Company Purchased Sewerage Treatment Adjustment Clause	Docket No. WR09030201	05/2009
Roxiticus Water Company Purchased Water Adjustment Clause	Docket No. WR09020156	05/2009
Lawrenceville Water Company Change of Control Proceeding	Docket No. WM08110984	06/2009
Roxbury Water Company Water Base Rate Proceeding	Docket No. WR09010090	07/2009
Fayson Lake Water Company Financing Proceeding	Docket No. WF09080660	10/2009
Elizabethtown Gas Gas Base Rate Proceeding*	Docket No. GR09030195	10/2009
Andover Utility Company Wastewater Base Rate Proceeding*	Docket No. WR09050413	11/2009
Environmental Disposal Corporation Financing Proceeding	Docket No. WR07090715	12/2009
New Jersey American Water Company Financing Proceeding	Docket No. WM09110877	01/2010
Middlesex Water Company Water Base Rate Proceeding	Docket No. WR09080666	02/2010
Shore Water Company Water Base Rate Proceeding	Docket No. WR09070575	02/2010
<u>NEW MEXICO</u>		
Southwestern Public Service Company Electric Base Rate Proceeding*	Case 1957	11/1985
El Paso Electric Company Rate Moderation Plan	Case 2009	1986
El Paso Electric Company	Case 2092	06/1987



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Gas Company of New Mexico Gas Base Rate Proceeding*	Case 2147	03/1988
El Paso Electric Company Electric Base Rate Proceeding*	Case 2162	06/1988
Public Service Company of New Mexico Phase-In Plan*	Case 2146/Phase II	10/1988
El Paso Electric Company Electric Base Rate Proceeding*	Case 2279	11/1989
Gas Company of New Mexico Gas Base Rate Proceeding*	Case 2307	04/1990
El Paso Electric Company Rate Moderation Plan*	Case 2222	04/1990
Generic Electric Fuel Clause - New Mexico Amendments to NMPSC Rule 550	Case 2360	02/1991
Southwestern Public Service Company Rate Reduction Proceeding	Case 2573	03/1994
El Paso Electric Company Base Rate Proceeding	Case 2722	02/1998

OHIO

Dayton Power and Light Company Electric Base Rate Proceeding	Case 76-823	1976
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PENNSYLVANIA

Duquesne Light Company Electric Base Rate Proceeding*	R.I.D. No. R-821945	09/1982
AT&T Communications of Pennsylvania Base Rate Proceeding*	Docket P-830452	04/1984
AT&T Communications of Pennsylvania Base Rate Proceeding*	Docket P-830452	11/1984

National Fuel Gas Distribution Company Gas Base Rate Proceeding*	Docket R-870719	12/1987
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Blackstone Valley Electric Company Electric Base Rate Proceeding	Docket No. 1289	
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Newport Electric Company  
Report on Emergency Relief

VERMONT

Continental Telephone Company of Vermont Base Rate Proceeding	Docket No. 3986	
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Green Mountain Power Corporation Electric Base Rate Proceeding	Docket No. 5695	01/1994
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Central Vermont Public Service Corp. Rate Investigation	Docket No. 5701	04/1994
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Central Vermont Public Service Corp. Electric Base Rate Proceeding*	Docket No. 5724	05/1994
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Green Mountain Power Corporation Electric Base Rate Proceeding*	Docket No. 5780	01/1995
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Green Mountain Power Corporation Electric Base Rate Proceeding*	Docket No. 5857	01/1996
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Virgin Islands Telephone Corporation Base Rate Proceeding*	Docket 126	
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