

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

CITY OF WOONSOCKET WATER)	
DIVISION APPLICATION TO)	
CHANGE RATE SCHEDULES)	DOCKET 25-01-WW
)	

DIRECT TESTIMONY

OF

LAFAYETTE K. MORGAN, JR.

ON BEHALF OF

THE DIVISION OF PUBLIC UTILITIES AND CARRIERS

April 30, 2025

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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Appendix A – Resume of Lafayette K. Morgan, Jr.

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Lafayette K. Morgan, Jr. My business address is 10480 Little Patuxent
4 Parkway, Suite 300, Columbia, Maryland, 21044. I am a Public Utilities Consultant
5 working with Exeter Associates, Inc. ("Exeter"). Exeter is a consulting firm specializing
6 in issues pertaining to public utilities.

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
8 **QUALIFICATIONS.**

9 A. I received a Master of Business Administration degree from The George Washington
10 University, with a concentration in Finance. I also have a Bachelor of Business
11 Administration degree with a concentration in Accounting from North Carolina Central
12 University. I was previously a Certified Public Accountant licensed in the state of North
13 Carolina, however, in 2009, I elected to place my license in an inactive status as I focused
14 on start-up activities for other business interests.

15 **Q. WOULD YOU PLEASE DESCRIBE YOUR PROFESSIONAL**
16 **EXPERIENCE?**

17 A. From May 1984 until June 1990, I was employed by the North Carolina Utilities
18 Commission - Public Staff in Raleigh, North Carolina. I was responsible for analyzing
19 testimony, exhibits, and other data presented by parties before the North Carolina Utilities
20 Commission. I had the additional responsibility of performing the examination of books
21 and records of utilities involved in rate proceedings and summarizing the results into
22 testimony and exhibits for presentation before that Commission. I was also involved in
23 numerous special projects, including participating in compliance and prudence audits of a
24 major utility, and conducting research on several issues affecting natural gas and electric
25 utilities.

1 From June 1990 until July 1993, I was employed by Potomac Electric Power
2 Company (Pepco) in Washington, D.C. At Pepco, I was involved in the preparation of the
3 cost of service, rate base and ratemaking adjustments supporting the company's requests
4 for revenue increases in the State of Maryland and the District of Columbia.

5 From July 1993 through 2010, I was employed by Exeter Associates as a Senior
6 Regulatory Analyst. During that period, I was involved in the analysis of the operations of
7 public utilities, with emphasis on utility rate regulation. I reviewed and analyzed utility
8 rate filings, focusing primarily on revenue requirements determinations. This work
9 involved natural gas, water, electric, and telephone companies.

10 In 2010, I left Exeter Associates to focus on start-up activities for other ongoing
11 business interests. In late 2014, I returned to Exeter Associates and resumed work in a
12 similar capacity as I did prior to my hiatus.

13 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY**
14 **PROCEEDINGS ON UTILITY RATES?**

15 A. Yes. I have previously presented testimony and affidavits on numerous occasions before
16 the Colorado Public Utilities Commission, the Georgia Public Service Commission, the
17 Illinois Commerce Commission, the Kansas Corporation Commission, the Kentucky
18 Public Service Commission, the Louisiana Public Service Commission, the Maine Public
19 Utilities Commission, the Maryland Public Service Commission, the Massachusetts
20 Department of Public Utilities, the North Carolina Utilities Commission, the Public
21 Utilities Commission of Ohio, the Corporation Commission of Oklahoma, the
22 Pennsylvania Public Utility Commission, the Philadelphia Gas Commission, the
23 Philadelphia Water, Sewer and Storm Water Rate Board, the Rhode Island Public Utilities
24 Commission, the Public Service Commission of South Carolina, the Public Utility
25 Commission of Texas, the Vermont Public Service Board, the Virginia Corporation

Commission, the West Virginia Public Service Commission, the Wyoming Public Service Commission, and the Federal Energy Regulatory Commission (“FERC”). My résumé is attached hereto as Appendix A.

Q. FOR WHOM ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am presenting testimony on behalf of the Division of Public Utilities and Carriers (“the Division”).

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. Exeter Associates has been retained by the Division to assist in the evaluation of the General Rate Filing submitted by the City of Woonsocket Water Division (“WWD” or “Woonsocket”). In this testimony, I present my findings on behalf of the Division regarding WWD requested revenue increase for the rate year.

Q. IN CONNECTION WITH THIS CASE, HAVE YOU PERFORMED AN EXAMINATION AND REVIEW OF THE COMPANY’S TESTIMONY AND EXHIBITS?

A. Yes. I have reviewed WWD’s testimony, exhibits and its rate filing, as well as its responses to discovery served by the Division and the Rhode Island Public Utilities Commission (“Commission”).

Q. HAVE YOU PREPARED SCHEDULES TO ACCOMPANY YOUR TESTIMONY?

A. Yes. I have prepared Schedules LKM-1 through LKM-3-9. Schedule LKM-1 provides a summary of revenues and expenses as adjusted by WWD at its current rates, the Division’s adjustments and the Division’s recommended change in rates. Schedule LKM-2 provides a summary of the revenues adjusted to reflect the rate year conditions. Schedules LKM-2-1 and LKM-2-2 present the Division’s adjustments to revenues. Schedule LKM-3 is a

summary of the cost of service adjusted to reflect the rate year conditions. Schedules LKM-3-1 through LKM-3-9 present the Division's adjustments to the cost of service.

II. SUMMARY AND RECOMMENDATIONS

Q. PLEASE SUMMARIZE THE RATE RELIEF REQUESTED BY WWD IN ITS FILING.

On January 3, 2025, WWD filed its application to increase its rates by \$1,834,769 for the rate year beginning July 1, 2025 through June 30, 2026. This represents a revenue requirement increase of 15.10%. The test year in this proceeding is the 12 months beginning July 1, 2023 to June 30, 2024. Consequently, the test year is based upon the actual operating results while the rate year amounts are based upon projected data. According to WWD, the rate increase is needed because its revenues are no longer covering necessary expenditures, and current rates do not provide sufficient revenues to allow the restricted accounts to be fully funded. In addition, this filing also seeks to increase funding for the Infrastructure Replacement (IFR) account to provide additional funds for programs that have been deferred due to inadequate funding.

Q. PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.

A. As shown on Schedule LKM-1, I have determined WWD's overall revenue requirement to be \$13,528,099. This would result in a rate year increase of \$1,356,157, or 11.14%. This amount is \$478,612 less than the amount WWD requested in its application.

Q. WHAT TIME PERIODS HAVE YOU USED IN MAKING YOUR DETERMINATION OF WWD'S REVENUE REQUIREMENTS?

A. Consistent with WWD's filing, I have used the fiscal year ended June 30, 2024, as the test year and the fiscal year ending June 30, 2026 as the rate year for determining the revenue requirements.

Q. HOW IS THE REMAINDER OF YOUR TESTIMONY ORGANIZED?

1 A. The remainder of my testimony is organized into three additional sections (Section III –
2 Section V). In Section III, I will discuss the revenue requirement issues for the rate year.
3 In that section, I will discuss the cost of service elements that I have adjusted in determining
4 the rate year revenue requirement. That section is broken down by the issue or cost item
5 being addressed. In Section IV, I discuss the operating reserve and in Section V, I will
6 provide comments regarding the Division’s response to WWD’s rate design proposal.

7 **III. RATE YEAR COST OF SERVICE**

8 **A. Service and Extension Revenue**

9 **Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING TO SERVICE AND**
10 **EXTENSION REVENUE?**

11 A. In its filing, WWD claimed Service and Extension Revenue of \$68,556. In its response to
12 DIV-1-10, WWD stated that it discovered an error in the Service and Extension Revenue
13 amount. WWD provided the correct amount which I have used in my adjustment on
14 Schedule LKM-2-1. This adjustment results in an increase in Service and Extension
15 Revenue of \$3,342.

16 **B. Miscellaneous Income**

17 **Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING TO**
18 **MISCELLANEOUS INCOME?**

19 A. In its filing, WWD claimed Miscellaneous Income of \$68,556. However, in its response to
20 DIV-1-12, WWD stated that it discovered an error in the amount it claimed for
21 Miscellaneous Income in the cost of service while preparing its response to the Division.
22 WWD provided the correct amount which I have used in my adjustment on Schedule LKM-
23 2-2. This adjustment results in an increase in Miscellaneous Income of \$17,597.

1 **C. Labor Expenses (Permanent Services)**

2 **Q. PLEASE EXPLAIN THE ADJUSTMENT YOU ARE RECOMMENDING**
3 **TO LABOR EXPENSES.**

4 A. WWD developed its rate year payroll expense by adjusting the test year level of payroll
5 expense to reflect its *pro forma* payroll expense for the rate year. WWD derived its *pro*
6 *forma* payroll expense by escalating the interim year (FY 2025) salary and wage levels by
7 3.0%. The Company also proposes to increase the number of employees from 23.8 to 28
8 employees. The increase in employees includes a Water Foreperson; a Water Division
9 Equipment Operator; two Heavy Equipment Operators; and an Enterprise Finance
10 Director.

11 The adjustment I made removes two of the unfilled positions listed above from the
12 cost of service. My adjustment, in part, is based on statements made by WWD in the
13 attachment to its response to DIV 1-24. There, WWD stated:

14 “Please note however that as of the beginning of the fiscal year there are
15 vacancies for 2 HEAVY EQUIPMENT OPERATORS, 1 WATER
16 FOREPERSON and 1 WATER DIV EQUIP OPERATOR. WWD plans
17 not to fill these positions for the interim year in order to help with the on
18 going cash flow issue.”¹

19 The statements made by WWD indicate that the hiring of the employees is uncertain. As a
20 result, it is not appropriate to include all of the costs in the cost of service. One of the
21 standards for ratemaking is that in order for costs to be included in rates, the costs must be
22 certain.

23 Additionally, since 2022 WWD has not maintained 28 employees. If a full
24 complement of employees is included, it would not recognize that an annual level of
25 vacancy exists. Hence, including a normal level of vacancy essentially captures what a

¹ Attachment to--25-01-WW----DIV 1-24a.

1 normal ongoing level of employees would be. Stated differently, reflecting a full
2 complement of employees would reflect more than the normal level of employees, which
3 would result in a higher level of costs in rates than necessary.

4 Although I have concerns about overstating the annual labor costs, I included the
5 Enterprise Finance Director position because, based upon the job description, the role is
6 critical to WWD's enterprise fund and financial functions. Therefore, it is reasonable to
7 allow the costs for that position to be included in the cost of service. I also allowed the two
8 heavy equipment operators because WWD indicated that for nine months out of the test
9 year, that position was occupied and there is still a need for operators. On Schedule LKM-
10 3-1, I present an adjustment to remove the costs of the other two positions which WWD
11 sought to include in the cost of service. This adjustment reduces Permanent Services
12 expenses by \$116,464 and FICA Taxes by \$8,910.

13 **D. Longevity Expense**

14 **Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING TO LONGEVITY**
15 **EXPENSE?**

16 A. Longevity expense is a salary and wage component that compensates employee based upon
17 the length of dedicated service to the City of Woonsocket. Certain employees that are
18 designated to fill positions that I have removed in my adjustment to Permanent Services
19 are eligible to receive longevity pay. Given that those positions have been removed, the
20 related longevity pay has been removed as a matter of consistency. On Schedule LKM-3-
21 2, I have reduced Longevity Pay by \$2,204 and FICA Taxes by \$169.

22 **E. Pension Expense**

23 **Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING TO PENSION**
24 **EXPENSE?**

1 A. WWD determined the level of pension expense in the revenue requirement by multiplying
2 the payroll expense by a 12.45% pension expense factor. In the response to DIV. 1-23,
3 WWD indicated that the pension expense factor had been revised to 10.77%. Therefore, I
4 have adjusted the pension expense claimed in the cost of service to reflect the 10.77%
5 factor. This adjustment results in a decrease in pension expense of \$31,515 and is presented
6 on Schedule LKM-3-3.

7 **F. Maintenance - Roads & Walks**

8 **Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO MAINTENANCE-ROADS**
9 **& WALKS.**

10 A. During my review of WWD's filing, the level of expense in this account reflected
11 significant fluctuations year over year during the three-year period from FY 2022 through
12 FY 2024. According to the explanation provided by Woonsocket, the fluctuation in the
13 annual expense is a function of the projects performed in each year. Because of the wide
14 fluctuations, no single year is representative of the ongoing level of the costs in this
15 account. Therefore, I am recommending an adjustment to these expenses to normalize the
16 costs over a three-year period. This adjustment results in a \$40,701 decrease in
17 Maintenance - Road & Walks expense and is presented on Schedule LKM-3-4.

18 **G. Heating Expense**

19 **Q. PLEASE EXPLAIN THE ADJUSTMENT YOU ARE RECOMMENDING**
20 **TO HEATING EXPENSE.**

21 A. In its filing, Woonsocket claimed \$10,754 in heating expenses. This level of expense
22 appears to be based on the use of the three-year average of the annual expenses. My review
23 of the account revealed that heating expense has been consistently decreasing every year.
24 In a response to discovery,² WWD explained that the decrease in the annual expense is

² DIV. 1-17(g).

1 related to the phase out of the old Water Treatment Plant after the new plant came online.
2 This implies that some of the costs would no longer be incurred because the old plant is no
3 longer exists. Therefore, the three-year average is not representative of the ongoing level
4 of costs and should not be included in rates. Therefore, on Schedule LKM-3-5, I am
5 recommending use of the test year heating expense of \$6,413 which reduces heating
6 expense by \$4,341.

7 **H. Electric Power Expense**

8 **Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO ELECTRIC POWER**
9 **EXPENSE.**

10 A. In WWD's filing, it reflected a significant increase in electric power expense over the
11 previous two years. After I requested the supporting workpapers, WWD provided
12 supplemental data and workpapers that revised its claim from \$915,811 to \$776,090. After
13 reviewing the supplemental workpapers I am accepting the revised electric power expense,
14 which results in an adjustment that reduces electric power expense by \$139,721, as shown
15 on Schedule LKM-3-6.

16 **I. Regulatory Assessment**

17 **Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO REGULATORY**
18 **ASSESSMENT.**

19 A. WWD has claimed Regulatory Assessment expense of \$76,856. WWD's claim is based on
20 the test year assessment adjusted to reflect an increase in rates from this proceeding.

21 I derived the level of Regulatory Assessment on the assessment of \$45,392
22 presented in the December 24, 2024 invoice sent to Woonsocket by the Division of Public
23 Utilities and Carriers, which is the most recent invoice submitted to WWD. This
24 assessment was based on WWD's reported revenues for the fiscal year ending June 30,
25 2023. The assessment that WWD receives during the rate year will be based on revenues

1 for the fiscal year ending June 30, 2024, which will not reflect increased revenues from
2 either this docket or the prior increase that went into place on October 1, 2024. For this
3 reason, I am recommending the most recent assessment of \$45,392 be used for the rate
4 year. I have calculated an adjustment decreasing regulatory assessment by \$31,464 on
5 Schedule LKM-3-7.

6 **J. Property Taxes**

7 **Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO PROPERTY TAXES.**

8 A. Woonsocket claimed a total of \$183,871 in property taxes in its cost of service. I requested
9 and received documentation to support its property tax claim. The documentation shows
10 total property tax expense for the interim year to be \$163,000. Since this amount is know,
11 I recommend using it for the rate year, therefore, I am recommending an adjustment to
12 decrease property taxes by \$20,871. This adjustment is shown on Schedule LKM-3-8.

13 **K. Insurance Expense**

14 **Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO INSURANCE EXPENSE.**

15 A. Woonsocket's insurance expense claim is based on a combination of insurance on its
16 vehicles & equipment; workmen's compensation; liability insurance; group life insurance;
17 health Insurance; and dental insurance. The increase in vehicle & equipment insurance and
18 liability insurance appears to be based on a 15% escalation of the costs, and the workmen's
19 compensation was escalated by 9.66%. The supporting documentation submitted for the
20 employee-related health and welfare insurance costs appear to be supporting budget
21 documents.

22 Based on my review, there were no supporting documents to which I could tie the
23 cost of service claim. Therefore, I have based my insurance recommendations primarily on
24 the FY 2025 adopted budget amounts. The amounts I recommend for Vehicles &

Equipment Insurance, Workmen's Compensation, and Liability Insurance were taken from the Adopted FY 2025 Budget.

The employee-related health and welfare insurance costs were taken from the FY 2025 Budget supporting worksheets provided in the response to DIV DR 1-31. I then adjusted those amounts to remove the costs associated with the positions I removed in my adjustment to Permanent Services.

As a result of these changes, I am recommending an adjustment reducing Insurance Expense by \$54,583 on Schedule LKM-3-9.

L. Rate Case Expense

Q. WHAT DID WWD PROPSE FOR RATE CASE EXPENSE?

A. WWD estimated total rate case expense for this docket of \$150,000 and a five-year amortization period resulting an amount of \$30,000 for the rate year.

Q. ARE YOU PROPOSING ANY ADJUSTMENTS TO WWD'S RATE CASE EXPENSE?

A. Not at this time. I recommend that estimated rate case expense be updated towards the end of the case and adjusted, if needed, at that time.

IV. OPERATING RESERVE

Q. WHAT ARE YOUR RECOMMENDATIONS FOR WWD'S OPERATING RESERVE?

A. Woonsocket claimed an operating reserve of \$106,251 based on 1.5% of operating expenses. The adjustment I am recommending to operating expenses reduced the amount to which the 1.5% is applied. Consequently, I am recommending an adjustment of \$6,731 to the Operating Reserve as shown on Schedule LKM-3.

1 **V. RATE DESIGN**

2 **Q. IS THE DIVISION PROPOSING ANY CHANGES TO THE RATE DESIGN**
3 **IN THIS PROCEEDING?**

4 A. No. Woonsocket is proposing an across-the-board rate increase to the rate classes in this
5 proceeding. The Division does not oppose that proposal.

6 **Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?**

7 A. Yes, it does.

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

CITY OF WOONSOCKET WATER)	
DIVISION APPLICATION TO)	
CHANGE RATE SCHEDULES)	DOCKET NO. 25-01-WW
)	

**SCHEDULES ACCOMPANYING THE
DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.
ON BEHALF OF THE
DIVISION OF PUBLIC UTILITIES AND CARRIERS**

CITY OF WOONSOCKET WATER DIVISION
Revenue Requirement
For the Rate Year Ending June 30, 2026

Line No.	Description	WWD Adjusted Rate Year	^{1/} Division Adjustments	Division Adjusted Rate Year	Rate Increase	Rate Year at Recommended Rates
1	Revenue	\$ 12,151,004	\$ 20,939 ^{2/}	\$ 12,171,942	\$ 1,356,157	\$ 13,528,099
2						
3	Expenses	13,985,772	(457,673) ^{3/}	13,528,099	-	13,528,099
4						
5	Operating Income	\$ (1,834,768)	\$ 478,612	\$ (1,356,157)	\$ 1,356,157	\$ -

Notes:

^{1/} Schedule DGB-RY-1.

^{2/} Schedule LKM-2.

^{3/} Schedule LKM-3.

CITY OF WOONSOCKET WATER DIVISION
Summary of Operating Revenues
For the Rate Year Ending June 30, 2026

Line	Account		Adjusted	WWD	After WWD	Division	Adjusted Rate
No.	No.	Description	Test Year	Rate Year	Rate Year	Rate Year	Year Amounts
				Adjustments	Adjustments	Adjustments	
1		<u>Revenue from Rates and Charges</u>					
2	41010	Water Sales	\$ 6,943,893	\$ 2,299,698	\$ 9,243,592	\$ -	\$ 9,243,592
3		Wholesale Sales	479,571	159,099	638,670	- ^{2/}	638,670
4		Customer Service Revenue	792,623	262,856	1,055,479	-	1,055,479
5		Customer Service Woon. Fire Prot.	598,268	198,592	796,860	-	796,860
6		Public Fire Service Revenue	21,939	7,278	29,217	-	29,217
7		Private Fire Service Revenue	99,147	32,892	132,038	-	132,038
8			\$ 8,935,441	\$ 2,960,415	\$ 11,895,856	\$ -	\$ 11,895,856
9		<u>Miscellaneous Revenue</u>					
10	41030	Service & Extensions	\$ 55,390	\$ -	\$ 55,390	\$ 3,342 ^{3/}	\$ 58,732
11	41035	Repairs	-	-	-	-	-
12	41040	Miscellaneous Income	68,556	-	68,556	17,597 ^{4/}	86,153
13	41070	Water Surcharge	21,736	-	21,736	-	21,736
14	42310	Interest on Bills	41,614	-	41,614	-	41,614
15	42320	Interest on Investments	67,852	-	67,852	-	67,852
16		Interest on Restricted Accounts	-	-	-	-	-
17			\$ 255,148	\$ -	\$ 255,148	\$ 20,939	\$ 276,086
18							
19		TOTAL REVENUE	<u>\$ 9,190,588</u>	<u>\$ 2,960,415</u>	<u>\$ 12,151,004</u>	<u>\$ 20,939</u>	<u>\$ 12,171,942</u>

Notes:

^{1/} Schedule DGB-RY-2.

^{2/} Schedule LKM-2-1.

^{3/} Schedule LKM-2-2.

^{4/} Schedule LKM-2-3.

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Service and Extension
For the Rate Year Ending June 30, 2026

Line No.	Description	Amount
1	Service and Extension per Division	\$ 58,732 ^{1/}
2	Service and Extension per WWD	<u>55,390</u> ^{2/}
3		
4	Adjustment to Service and Extension	<u>\$ 3,342</u>

Notes:

^{1/} Response to DIV-1-10(b).

^{2/} Schedule DGB-TY-1.

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Miscellaneous Income
For the Rate Year Ending June 30, 2026

Line No.	Description	Amount
1	Miscellaneous Income per Division	\$ 86,153 ^{1/}
2	Miscellaneous Income per WWD	<u>68,556</u> ^{2/}
3		
4	Adjustment to Miscellaneous Income	<u>\$ 17,597</u>

Notes:

^{1/} Response to DIV-1-12.

^{2/} Schedule DGB-TY-1.

CITY OF WOONSOCKET WATER DIVISION
Summary of Cost of Service
For the Rate Year Ending June 30, 2026

Line No.	Account No.	Description	Adjusted Test Year	WWD Rate Year Adjustments	After WWD Adjustments	Division Rate Year Adjustments	Adjusted 6/30/26 Rate Year Amounts
EXPENSES							
1	<i>Personnel Expense</i>						
2	51110	Permanent Services	\$ 1,354,037	\$ 130,836	\$ 1,484,874	\$ (116,464) ^{2/}	\$ 1,368,410
3	51122	Temporary Labor	-	-	-	-	-
4	51141	Overtime Pay	136,969	(20,000)	116,969	-	116,969
5	51144	Out of Class	1,052	-	1,052	-	1,052
6	51145	Longevity Pay	37,153	3,468	40,622	(2,204) ^{3/}	38,417
7	51146	Medical Buy Back	13,166	(4,093)	9,073	-	9,073
8	51147	Sick Leave Reimbursement	2,786	-	2,786	-	2,786
9	51148	Comp Time Reimbursement	-	-	-	-	-
10	51149	Shift Differential	2,403	-	2,403	-	2,403
11	51153	Non-sick/Injury Bonus	-	-	-	-	-
12	51155	Bonus for Course	12,634	-	12,634	-	12,634
13	51160	Retirement	2,961	-	2,961	-	2,961
14	<i>Total Personnel Expenses</i>		\$ 1,563,161	\$ 110,212	\$ 1,673,373	\$ (118,669)	\$ 1,554,705
15							
16	<i>Maintenance & Servicing Expenses</i>						
17	52211	Postage	\$ 16,166	\$ -	\$ 16,166	\$ -	\$ 16,166
18	52212	Telephone	23,468	-	23,468	-	23,468
19	52213	Dues & Subscriptions	4,065	-	4,065	-	4,065
20	52214	Advertising	4,382	-	4,382	-	4,382
21	52216	Travel Out of City	112	-	112	-	112
22	52219	Educational Training	5,525	-	5,525	-	5,525
23	52221	Printing & Reproducing	40,483	-	40,483	-	40,483
24	52223	Plant Operations Contract	2,328,128	204,239	2,532,367	-	2,532,367
25	52231	General Maint. & Upkeep	22,210	-	22,210	-	22,210
26	52234	Vehicle & Outside Equip. Upkeep	25,076	-	25,076	-	25,076
27	52236	Maintenance - Office Equipment	-	-	-	-	-
28	52238	Maintenance - Roads & Walks	107,149	-	107,149	(40,701) ^{4/}	66,448
29	52239	Computer Software	8,775	-	8,775	-	8,775
30	52244	Land Rental Charges	3,683	-	3,683	-	3,683
31	52249	Other Rentals	41,941	(37,206)	4,735	-	4,735
32	52251	Heating	10,754	-	10,754	(4,341) ^{5/}	6,413
33	52252	Light & Power	915,811	-	915,811	(139,721) ^{6/}	776,090
34	52255	Property & Fire Taxes	171,609	12,262	183,871	(20,871) ^{7/}	163,000
35	52256	Sewer Assessment	-	-	-	-	-
36	52258	State Pollution Monitoring Program	1,214	-	1,214	-	1,214
37	52260	Regulatory Assessments	64,110	12,746	76,856	(31,464) ^{8/}	45,392
38	52261	Conservation Services	-	-	-	-	-
39	52266	Police Details	3,929	-	3,929	-	3,929
40	52281	Other Independent Service	51,656	-	51,656	-	51,656
41	52282	Audit Service	20,000	-	20,000	-	20,000
42	52283	Legal Service	108,000	(108,000)	-	-	-
43	52289	Medical Examinations	90	-	90	-	90
44	52290	Engineering Service	-	-	-	-	-
45	<i>Total Maintenance & Servicing Expenses</i>		\$ 3,978,336	\$ 84,041	\$ 4,062,376	\$ (237,097)	\$ 3,825,279

CITY OF WOONSOCKET WATER DIVISION
Summary of Cost of Service
For the Test Year Ending June 30, 2024

Line			Adjusted Test	WWD		Division	Adjusted
No.	Account No.	Description	Year	Rate Year	After WWD	Rate Year	6/30/26 Rate
				Adjustments	Adjustments	Adjustments	Year Amounts
1	<i>Operating Supplies & Expenses</i>						
2	53311	Office Supplies	\$ 2,564	\$ -	\$ 2,564	\$ -	\$ 2,564
3	53321	Gas & Diesel	41,627	-	41,627	-	41,627
4	53322	Tires & Batteries	3,734	-	3,734	-	3,734
5	53336	Chemicals - Water Supply	2,371	-	2,371	-	2,371
6	53344	Tools & Implements	6,380	-	6,380	-	6,380
7	53346	Cleaning & Housekeeping Supplies	1,024	-	1,024	-	1,024
8	53349	Other Supplies	39,261	-	39,261	-	39,261
9	53351	Lab Supplies	-	-	-	-	-
10	53363	Clothing & Footwear	6,224	-	6,224	-	6,224
11	53366	Drug & Medical Supplies	282	-	282	-	282
12	53369	Clothing Allowance	3,731	-	3,731	-	3,731
13	<i>Total Operating Supplies & Expenses</i>		\$ 107,198	\$ -	\$ 107,198	\$ -	\$ 107,198
14							
15	<i>General Expenses</i>						
16	54413	Fiscal Certification	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
17	54415	Depreciation	-	-	-	-	-
18	54433	Pensions	185,791	4,133	189,924	(31,515) ^{9/}	158,409
19	54434	FICA Employer Cost	119,582	8,431	128,013	(9,078) ^{2/, 3/}	118,935
20	54446	City Service Charges	398,571	(6,689)	391,882	-	391,882
21	54451	Insurance - Vehicles & Equipment	19,195	6,192	25,387	(3,312) ^{10/}	22,075
22	54452	Insurance - Workmen's Comp	131,800	12,732	144,532	(12,732) ^{10/}	131,800
23	54453	Insurance - Liability	42,520	14,054	56,574	(7,528) ^{10/}	49,046
24	54456	Insurance - Group Life	8,194	87	8,281	(1,015) ^{10/}	7,266
25	54471	Health Insurance	264,050	4,307	268,357	(29,853) ^{10/}	238,504
26	54472	Dental Insurance	19,553	176	19,729	(143) ^{10/}	19,586
27	54493	Bad Debt Exp	-	-	-	-	-
28	<i>Total General Expenses</i>		\$ 1,199,255	\$ 43,423	\$ 1,242,678	\$ (95,176)	\$ 1,147,502
29							
30	<i>Restricted Account Expenses</i>						
31	53336	Chemicals - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
32	54417	Operating Reserve	85,088	21,163	106,251	(6,731)	99,520
33	54463	Infrastructure Replacement	1,335,000	330,000	1,665,000	-	1,665,000
34	54464	Rate Case Expense	30,000	-	30,000	-	30,000
35	54467	Debt Service Reimbursement	4,607,428	371,467	4,978,895	-	4,978,895
36	54473	Renewal & Replace Fund	120,000	-	120,000	-	120,000
37	<i>Total Other Miscellaneous Expenses</i>		\$ 6,177,516	\$ 722,630	\$ 6,900,146	\$ (6,731)	\$ 6,893,415
38							
39	TOTAL EXPENSES		\$ 13,025,467	\$ 960,305	\$ 13,985,772	\$ (457,673)	\$ 13,528,099

Notes:

- ^{1/} Schedule DGB-RY-3.
- ^{2/} Schedule LKM-3-1.
- ^{3/} Schedule LKM-3-2.
- ^{4/} Schedule LKM-3-4.
- ^{5/} Schedule LKM-3-5.
- ^{6/} Schedule LKM-3-6.
- ^{7/} Schedule LKM-3-8.
- ^{8/} Schedule LKM-3-7.
- ^{9/} Schedule LKM-3-3.
- ^{10/} Schedule LKM-3-9.

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Permanent Services
For the Rate Year Ending June 30, 2026

Line No.	Description	Amount
1	Permanent Services per Division	\$ 1,368,410 ^{1/}
2	Permanent Services per WWD	<u>1,484,874</u> ^{2/}
3		
4	Test Year Adjustment to Permanent Services	<u>\$ (116,464)</u>
5	Test Year Adjustment to FICA Taxes @7.65%	<u>\$ (8,910)</u>

Notes:

1/ Schedule LKM-3-1a.

2/ Schedule DGB-RY-4.

CITY OF WOONSOCKET WATER DIVISION
Summary of Labor Expense
For the Rate Year Ending June 30, 2026

Line No.	Positions	Test Year Amount	Rate Year Adjustments	Rate Year 6/30/26	Longevity Percentage	Year Longevity	Medical Buy Back
1	PUBLIC WORKS DIRECTOR	40,648	2,894	43,542	3.0%	1,306	-
2	PUB WORKS ADMIN CLERK	4,576	914	5,490	6.0%	330	-
3	WATER DIV. & OUTSIDE CREW SUP	87,811	6,252	94,063	6.5%	6,114	-
4	WATER SUPPLY INSPECTOR	42,062	4,347	46,409	3.0%	1,392	-
5	CITY ENGINEER	25,073	2,301	27,374	3.0%	821	-
6	WATER DIV ENGINEER	56,231	7,871	64,102	6.0%	3,846	-
7	WATER DIV ENGINEER AIDE	50,459	7,274	57,733	6.5%	3,753	3,000
8	WATER T/D SUP	69,696	9,262	78,958	6.0%	4,738	-
9	SR WATER FOREPERSON	64,106	6,625	70,731	3.0%	2,122	-
10	WATER FOREPERSON	-	-	-	0.0%	-	-
11	WATER DIV EQUIP OPERATOR	-	-	-	0.0%	-	-
12	HEAVY EQUIPMENT OPERATORS	39,888	77,472	117,360	0.0%	-	73
13	UTILITY PERSON	203,739	21,963	225,702	0.0%	-	3,000
14	METER FOREPERSON	42,241	4,365	46,606	3.0%	1,398	-
15	METER READERS	119,313	13,106	132,419	0.0%	-	3,000
16	MANAGERIAL ACCOUNTANT	60,838	6,287	67,125	6.5%	4,363	-
17	PRINCIPAL CLERK TYPIST	40,192	4,154	44,346	5.5%	2,439	-
18	SR WATER DIV ACCT CLERK	39,028	4,301	43,329	0.0%	-	-
19	WATER ACCOUNTS CLERK	38,755	2,577	41,332	0.0%	-	-
20	WATER WORKS CLERK	37,798	6,036	43,834	0.0%	-	-
21	ENTERPRISE FINANCE ADMIN	-	55,560	55,560	6.5%	3,611	-
22	PLANT MASTER MAINT MECHANIC	56,551	5,844	62,395	3.5%	2,184	-
23	WATER TREAT PLANT OPERATOR	-	-	-	0.0%	-	-
24	OTHER PERSONNEL CITY SERVICE S	235,032	(235,032)	-	0.0%	-	-
25	TOTAL SALARIES	1,354,037	14,372	1,368,410		38,417	9,073
26				101.06%			
27			Total Permanent Services + Loi	1,406,827			
28				11.26% ^{1/}	(Test Year rate was 12.45%)		
29	54433	Pensions		158,409			
30							
31							
32			Total Personnel Expenses	1,554,705 (b)			
33				7.65%			
34	(a) obtained from DGB-RY-4a	54434	FICA Employer	118,935			
	(b) obtained from DGB-RY-3						

Notes:

1/ Response to DIV-1-23d

CITY OF WOONSOCKET WATER DIVISION
Labor Expense - Rate Year
For the Rate Year Ending June 30, 2026

Line No.	Positions	Test Year		Interim Year		Rate Year		FY 2026	
		Employee Count	Test Year	Employee Count	Interim Year	Employee Count	Percentage Increase	Increase	Rate Year
1	PUBLIC WORKS DIRECTOR	1	\$ 40,648	1	\$ 42,274	1	3.0%	\$ 1,268	\$ 43,542
2	PUB WORKS ADMIN CLERK	1	4,576	1	5,330	1	3.0%	160	5,490
3	WATER DIV. & OUTSIDE CREW SUP	1	87,811	1	91,323	1	3.0%	2,740	94,063
4	WATER SUPPLY INSPECTOR	1	42,062	1	45,057	1	3.0%	1,352	46,409
5	CITY ENGINEER	1	25,073	1	26,577	1	3.0%	797	27,374
6	WATER DIV ENGINEER	1	56,231	1	62,235	1	3.0%	1,867	64,102
7	WATER DIV ENGINEER AIDE	1	50,459	1	56,051	1	3.0%	1,682	57,733
8	WATER T/D SUP	1	69,696	1	76,658	1	3.0%	2,300	78,958
9	SR WATER FOREPERSON	1	64,106	1	68,671	1	3.0%	2,060	70,731
10	WATER FOREPERSON	0	-	0	-	0	3.0%	-	-
11	WATER DIV EQUIP OPERATOR	0	-	0	-	0	3.0%	-	-
12	HEAVY EQUIPMENT OPERATORS	0.75	39,888	2	113,942	2	3.0%	3,418	117,360
13	UTILITY PERSON	4	203,739	4	219,128	4	3.0%	6,574	225,702
14	METER FOREPERSON	1	42,241	1	45,249	1	3.0%	1,357	46,606
15	METER READERS	3	119,313	3	128,562	3	3.0%	3,857	132,419
16	MANAGERIAL ACCOUNTANT	1	60,838	1	65,170	1	3.0%	1,955	67,125
17	PRINCIPAL CLERK TYPIST	1	40,192	1	43,054	1	3.0%	1,292	44,346
18	SR WATER DIV ACCT CLERK	1	39,028	1	42,067	1	3.0%	1,262	43,329
19	WATER ACCOUNTS CLERK	1	38,755	1	40,128	1	3.0%	1,204	41,332
20	WATER WORKS CLERK	1	37,798	1	42,557	1	3.0%	1,277	43,834
21	ENTERPRISE FINANCE ADMIN	0	-	1	53,942	1	3.0%	1,618	55,560
22	PLANT MASTER MAINT MECHANIC	1	56,551	1	60,578	1	3.0%	1,817	62,395
23	WATER TREAT PLANT OPERATOR	0	-	0	-	0	3.0%	-	-
24	OTHER PERSONNEL CITY SERVICE SUPPORT	-	235,032		139,200	-		-	-
25	TOTAL SALARIES	23.75	\$ 1,354,037	26	\$ 1,467,753	26		\$ 39,857	\$ 1,368,410

Source: RY-4a

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Longevity Pay
For the Rate Year Ending June 30, 2026

Line No.	Description	Amount
1	Longevity Pay per Division	\$ 38,417 ^{1/}
2	Longevity Pay per WWD	<u>40,622</u> ^{2/}
3		
4	Test Year Adjustment to Longevity Pay	<u>\$ (2,204)</u>
5	Test Year Adjustment to FICA Taxes @7.65%	<u>\$ (169)</u>

Notes:

^{1/} Schedule LKM-3-1a.

^{2/} Schedule LKM-3.

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Pensions
For the Rate Year Ending June 30, 2026

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Pensions per Division	\$ 158,409 ^{1/}
2	Pensions per WWD	<u>189,924</u> ^{2/}
3		
4	Test Year Adjustment to Pensions	<u>\$ (31,515)</u>

Notes:

- ^{1/} Schedule LMK-3-1a.
^{2/} Schedule DGB-RY-4.

CITY OF WOONSOCKET WATER DIVISION
Adjustment to Maintenance Roads & Walks
For the Rate Year Ending June 30, 2026

Line No.	Description	Amount
1	FY 2022 Maintenance Roads & Walks Expenses	62,817
2	FY 2023 Maintenance Roads & Walks Expenses	29,379
3	FY 2024 Maintenance Roads & Walks Expenses	<u>107,149</u> ^{1/}
4		
5	3-year average Maintenance Roads & Walks Expense	\$ 66,448
6	Adjusted Test Year Maintenance Roads & Walks per WWD	<u>107,149</u> ^{2/}
7		
8	Test Year Adjustment to Maintenance Roads & Walks	<u><u>\$ (40,701)</u></u>

Notes:

1/ Schedule DGB-TY-2.

2/ Schedule DGB-TY-1.

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Heating Expense
For the Rate Year Ending June 30, 2026

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Heating Expense per Division	\$ 6,413
2	Heating Expense per WWD	<u>10,754</u> ^{1/}
3		
4	Test Year Adjustment to Heating Expense	<u>\$ (4,341)</u>

Notes:

1/ Schedule DGB-TY-1.

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Light & Power
For the Rate Year Ending June 30, 2026

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1		
2	Recalculated Light & Power Expense	\$ 776,090 ^{1/}
3		
4	Adjusted Test Year Light & Power per WWD	<u>915,811 ^{2/}</u>
5		
6	Test Year Adjustment to Light & Power	<u><u>\$ (139,721)</u></u>

Notes:

^{1/} Attachment to--25-01-WW----DR 1-20 Supplemental

^{2/} Schedule DGB-TY-1.

CITY OF WOONSOCKET WATER DIVISION
Adjustments to Regulatory Assessments
For the Rate Year Ending June 30, 2026

Line No.	Description	Amount
1	Most Recent Regulatory Assessment	\$ 45,392 ^{1/}
2		
3	WWD Increase in Regulatory Assessments	<u>76,856 ^{2/}</u>
4		
5	Test Year Adjustment to Regulatory Assessments	<u><u>\$ (31,464)</u></u>

Notes:

1/ Rhode Island Division of Public Utilities Invoice dated: December 24, 2024.

2/ Schedule DGB-TY-1.

CITY OF WOONSOCKET WATER DIVISION
Adjustment to Property Taxes
For the Rate Year Ending June 30, 2026

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Division FY 2025 Property Taxes	\$ 163,000 ^{1/}
2	WWD FY 2025 Property Taxes	<u>183,871</u>
3		
4	Adjustment to Property Taxes	<u><u>\$ (20,871)</u></u>

Notes:

^{1/} Attachment to--25-01-WW- - DIV DR 1-29a

^{2/} Schedule DGB-RY-7.

CITY OF WOONSOCKET WATER DIVISION

Adjustment to Insurance Expense
For the Rate Year Ending June 30, 2026

Line No.	Description	Rate Year per WWD	Division Adjustment	Rate Year per Division
1	54451 Insurance - Vehicles & Equipment	\$ 25,387	\$ (3,312)	\$ 22,075
2	54452 Insurance - Workmen's Comp	144,532	(12,732)	131,800
3	54453 Insurance - Liability	56,574	(7,528)	49,046
4				
5	54456 Insurance - Group Life	\$ 8,281	\$ (477)	\$ 7,804
6	Water Foreperson	-	(269)	(269)
7	Water Heavy Equipment Operator	-	-	-
8	Water Heavy Equipment Operator	-	-	-
9	Water Department Equipment Operator	-	(269)	(269)
10	Water Enterprise Finance Administrator	-	-	-
11	Total Group Life Insurance	\$ 8,281	\$ (1,015)	\$ 7,266
12				
13				
14	54471 Health Insurance	\$ 268,357	\$ (16,741)	\$ 251,616
15	Water Foreperson	-	(6,556)	(6,556)
16	Water Heavy Equipment Operator	-	-	-
17	Water Heavy Equipment Operator	-	-	-
18	Water Department Equipment Operator	-	(6,556)	(6,556)
19	Water Enterprise Finance Administrator	-	-	-
20	Total Health Insurance	\$ 268,357	\$ (29,853)	\$ 238,504
21				
22				
23	54472 Dental Insurance	\$ 19,729	\$ 274	\$ 20,003
24	Water Foreperson	-	(417)	(417)
25	Water Heavy Equipment Operator	-	-	-
26	Water Heavy Equipment Operator	-	-	-
27	Water Department Equipment Operator	-	-	-
28	Water Enterprise Finance Administrator	-	-	-
29	Total Dental Insurance	\$ 19,729	\$ (143)	\$ 19,586

Notes:

^{1/} Attachment to--25-01-WW- - DIV DR 1-29a

^{2/} Schedule DGB-RY-7.

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

CITY OF WOONSOCKET WATER)	
DIVISION APPLICATION TO)	
CHANGE RATE SCHEDULES)	DOCKET NO. 25-01-WW
)	

**APPENDIX A TO THE
DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.**

LAFAYETTE K. MORGAN, JR.

Mr. Morgan is an independent regulatory consultant focusing in the area of the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work has included natural gas, water, electric, and telephone utilities.

Education and Qualifications

B.B.A. (Accounting) – North Carolina Central University, 1983

M.B.A. (Finance) – The George Washington University, 1993

C.P.A. – Licensed in the State of North Carolina (Inactive status)

Previous Employment

1993-2010 Senior Regulatory Analyst
Exeter Associates, Inc.
Columbia, MD

1990-1993 Senior Financial Analyst
Potomac Electric Power Company
Washington, D.C.

1984-1990 Staff Accountant
North Carolina Utilities Commission – Public Staff
Raleigh, NC

Professional Experience

As a Staff Accountant with the North Carolina Utilities Commission – Public Staff, Mr. Morgan was responsible for analyzing testimony, exhibits, and other data presented by parties before the Commission. In addition, he performed examinations of the books and records of utilities involved in rate proceedings and summarized the results into testimony and exhibits for presentation before the Commission. Mr. Morgan also participated in several policy proceedings and audits involving regulated utilities.

As a Senior Financial Analyst with Potomac Electric Power Company, Mr. Morgan was a lead analyst and was involved in the preparation of the cost of service, rate base, and ratemaking adjustments supporting the Company's request for revenue increases in its retail jurisdictions.

As a Senior Regulatory Analyst with Exeter Associates, Inc., Mr. Morgan has been involved in the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work included natural gas, water, electric, and telephone utilities.

Kings Grant Water Company (North Carolina Utilities Commission, Docket No. W-250, Sub 5), 1984. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Northwood Water Company (North Carolina Utilities Commission, Docket No. W-690, Sub 1), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Emerald Village Water System (North Carolina Utilities Commission, Docket No. W-184, Sub 3), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

General Telephone Company of the South (North Carolina Utilities Commission, Docket No. P-19, Sub 207), July 1986. Presented testimony on the level of cash working capital allowance on behalf of the North Carolina Utilities Commission – Public Staff.

Heins Telephone Company (North Carolina Utilities Commission, Docket No. P-26, Sub 93), November 1986. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Carolina Power and Light Company (North Carolina Utilities Commission, Docket No. E-2, Sub 537), March 1988. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Public Service Company of North Carolina, Inc. (North Carolina Utilities Commission, Docket No. G-5, Sub 246), August 1989. Presented testimony on rate base, cash working capital allowance, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Conestoga Telephone and Telegraph Company (Pennsylvania Public Utility Commission, Docket No. I-00920015), September 1993. Presented testimony on cost of service on behalf of the Pennsylvania Office of Consumer Advocate.

Louisiana Power and Light Company (Louisiana Public Service Commission, Docket No. U-20925), February 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

South Central Bell Telephone Company – Louisiana (Louisiana Public Service Commission, Docket No. U-17949, Subdocket E), June 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

Apollo Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953378), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Carnegie Natural Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953379), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission, Docket No. RP95-112), September 1995. Presented testimony rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Virginia-American Water Company (Virginia State Corporation Commission, Case No. PUE-950003), March 1996. Presented testimony on rate base and cost of service issues on behalf of the City of Alexandria.

GTE North, Inc. Interconnection Arbitration (Pennsylvania Public Utility Commission, Docket No. A-310125F0002), September 1996. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

United Cities Gas Company (Georgia Public Service Commission, Docket No. 6691-U), October 1996. Presented testimony on rate base and cost of service issues on behalf of the Office of Governor, Consumer Utility Counsel Division.

GTE North, Inc. (Pennsylvania Public Utility Commission, Docket Nos. R-00963666 and R-00963666C001), February 1997. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

Consumers Maine Water Company (Maine Public Utilities Commission, Docket No. 96-739), May 1997. Presented testimony on rate base, cost of service, and rate of return issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00973944), July 1997. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania-American Water Company – Wastewater Operations (Pennsylvania Public Utility Commission, Docket No. R-00973973), July 1997. Presented testimony on rate base, cost of service, depreciation, and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

Jackson Purchase Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-224), December 1997. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

Henderson Union Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-220), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Green River Electric Corporation (Kentucky Public Service Commission, Case No. 97-219), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Western Kentucky Gas Company (Kentucky Public Service Commission, Case No. 99-070), November 1999. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

American Broadband, Inc. (Rhode Island Public Utilities Commission, Docket No. 2000-C-3), June 2000. Presented report and testimony on the Company's financing plan on behalf of the Rhode Island Division of Public Utilities and Carriers.

PPL Utilities (Pennsylvania Public Utility Commission, Docket No. R-00005277), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00005459), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pike County Light & Power Company (Pennsylvania Public Utility Commission, Docket No. P-00011872), May 2001. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Vermont Gas Systems, Inc. (Vermont Public Service Board, Docket No. 6495), June 2001. Presented testimony on rate base and cost of service issues on behalf of the Vermont Public Service Department.

Community Service Telephone Company (Maine Public Utilities Commission, Docket No. 2001-249), July 2001. Presented joint testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

West Virginia-American Water Company (Public Service Commission of West Virginia, Docket No. 01-0326-W-42-T), August 2001. Presented testimony on rate base and cost of service issues on behalf of the Consumer Advocate Division.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-00016750) February 2002. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois-American Water Company (Illinois Commerce Commission, Docket No. 02-0690) January 2003. Presented testimony on cost of service issues on behalf of Citizens Utility Board.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00027983), February 2003. Presented testimony addressing surcharge mechanism to recover security costs on behalf of the Pennsylvania Office of Consumer Advocate.

FairPoint New England Telephone Companies (Maine Public Utilities Commission, Docket Nos. 2002-747, 2003-34, 2003-35, 2003-36, and 2003-37), June 2003. Presented testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00038304), August 2003. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

PPL Electric Utilities Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049255), June 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Entergy Louisiana, Inc. (Louisiana Public Service Commission, Docket No. U-20925 RRF 2004), August 2004. Presented testimony on rate base and cost of service issues on behalf of the Louisiana Public Service Commission Staff.

Vectren Energy Delivery of Indiana (Indiana Utility Regulatory Commission, Cause No. 42598), September 2004. Presented testimony on O&M expense issues on behalf of the Indiana Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049656), December 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Block Island Power Company (Rhode Island Public Utilities Commission, Docket No. 3655), April 2005. Presented testimony on cash working capital on behalf of the Rhode Island Division of Public Utilities & Carriers.

Verizon New England, Inc. (Maine Public Utilities Commission, Docket No. 2005-155), September 2005. Presented joint testimony with Thomas S. Catlin on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00051178), May 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-00061346), July 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Company (Pennsylvania Public Utility Commission, Docket No. R-00061493), September 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Southern Indiana Gas & Electric Co. (Indiana Utility Regulatory Commission, Cause No. 43112), January 2007. Presented testimony on rate base and cost of service issues on behalf of the Indiana Office of Utility Consumer Counsel.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-00072155), July 2007. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Aqua Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket No. R-00072711), February 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission, Docket No. R-2008-2029325), October 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission, Docket No. 4026), April 2009. Presented testimony on rate base and cost of service issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Maryland-American Water Company (Maryland Public Service Commission, Case No. 9187), July 2009. Presented testimony on rate base and cost of service issues on behalf of the Maryland Office of People's Counsel.

Monongahela Power Company & The Potomac Edison Company, both d/b/a Allegheny Power Company (West Virginia Public Service Commission, Case No. 09-1352-E-42T), February 2010. Presented testimony on rate base and cost of service issues on behalf of the West Virginia Consumer Advocate Division.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-2010-2161694), June 2010. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 4550), June 2015. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2015-2468056), June 2015. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Indianapolis Power and Light Company (Indiana Utility Regulatory Commission, Cause No. 44576/44602), July 2015. Presented testimony on revenue requirements issues on behalf of the Indiana Office of Utility Consumer Counselor.

Public Service Company of Oklahoma (Corporation Commission of Oklahoma, Cause No. PUD 201500208), October 2015. Presented testimony on revenue requirements and environmental compliance rider issues on behalf of the United States Department of Defense and the Federal Executive Agencies.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission, Cause No. 44688), January 2016. Presented testimony on the company's electric division operating revenues, operating expenses and income taxes issues on behalf of the Indiana Office of Utility Consumer Counselor.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2017-2018 Rate Proceeding), March 2016. Presented testimony on revenue requirements issues on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9417), June 2016. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Chesapeake Utilities Corporation (Delaware Public Service Commission, PSC Docket No. 15-1734), August 2016. Presented testimony on rate base and cost of service issues on behalf of the Staff of the Delaware Public Service Commission.

Kent County Water Authority (Public Service Commission of Rhode Island, Docket No. 4611), September 2016. Presented testimony on rate base and cost of service issues on behalf of the Division of Public Utilities and Carriers.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2017-00065), August 2017. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to renew and modify its alternative rate plan, and its Targeted Infrastructure Replacement Adjustment.

Indiana Michigan Power Company (Indiana Utility Regulatory Commission, Cause No. 44967), November 2017. Presented testimony on rate base, operating revenues and operating expenses issues on behalf of the Indiana Office of Utility Consumer Counselor.

Emera Maine (Maine Public Utilities Commission, Docket No. 2017-00198), December 2017. Assisted the Maine Office of Public Advocate (OPA) with Emera Maine's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2017-2640058), April 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2019-2020 Rate Proceeding), April 2018. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 18-WSEE-328-RTS), May 2018. Presented testimony on revenue requirements on behalf on behalf of the Federal Executive Agencies.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2018-3000124), June 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2018-00007), June 2018. Assisted the Maine Office of Public Advocate (OPA) Presented testimony, on behalf of the OPA, on the changes brought about by the Tax Change and Jobs Act of 2017.

SUEZ Water Pennsylvania, Inc. (Pennsylvania Public Utility Commission, R-2018-3000834), July 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with SUEZ Water's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including Rate Base, Operating Income, Inclusion of Costs Related to Expansion Territories and the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Woonsocket Water Division (Public Service Commission of Rhode Island, Docket No. 4879), January 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2018-00194), January 2019. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2019 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), May 2019. Presented

testimony regarding the appropriate adjustments to the 2019 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Newport Water Department (Public Service Commission of Rhode Island, Docket No. 4933), July 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2018-3006814), April 2019. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9609), August 2019. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Public Service Company of Colorado (Colorado Public Utility Commission, Proceeding No. 19AL-0268E), September 2019. Mr. Morgan provided testimony, on behalf of the Department of Energy and the Federal Executive Agencies, on accounting issues including test year revenue requirements, Rate Base and Net Operating Income.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2019-00092), September 2019. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the utility's request to institute a Capital Investment Recovery Mechanism.

Citizens' Electric Company of Lewisburg (Pennsylvania Public Utility Commission, Docket No. R-2019-3008212), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Valley Energy, Inc. (Pennsylvania Public Utility Commission, Docket No. R-2019-3008209), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Wellsboro Electric Company (Pennsylvania Public Utility Commission, Docket No. R-2019-3008208), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Blue Granite Water Company (Public Service Commission of South Carolina, (Docket No. 2019-290-WS), January 2020. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2019-3015162), May 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9644), July 2020. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

PECO Energy Company - Gas Division (Pennsylvania Public Utility Commission, Docket No. R-2020-3018929), December 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with PECO-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2022 - 2023 Rates Proceeding), March 2021. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Versant Maine (Maine Public Utilities Commission, Docket No. 2020-00316), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Versant's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00053), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's Request for Approval of Rate Increase and Rate Smoothing Mechanism Pertaining to The Maine Water Company Biddeford & Saco Division. Mr. Morgan provided testimony, on the authorization of the Rate Smoothing Mechanism.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2021-3023618), May 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2021-00024), June 2021. Assisted the Maine Office of Public Advocate (OPA) with Bangor Natural Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2021 - 2022 Operating Budget Proceeding), June 2021. Presented testimony on the reasonableness of the Fiscal Year 2022 Operating Budget on behalf of the Public Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2021-3024750), June 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Duquesne Light Company's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9664), July 2021. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Palmetto Wastewater Reclamation, Inc. (Public Service Commission of South Carolina, (Docket No. 2021-153-S), September 2021. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00289), November 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

City of Lancaster – Water Department (Pennsylvania Public Utility Commission, Docket No. R-2021-3026682), December 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with the City of Lancaster – Water Department's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Maryland Water Service (Public Service Commission of Maryland, Case No. 9671), January 2022. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Commonwealth Edison Company (Illinois Commerce Commission, ICC Docket No. 21-0607 & ICC Docket No. 21-0739 (consolidated)), February 2022. Provided testimony related to the review and evaluation of the rate effects of Commonwealth Edison's misconduct admitted in the Deferred Prosecution Agreement between the United States Attorney for the Northern District of Illinois and Commonwealth Edison. Provided testimony on behalf of the Office of the Illinois Attorney General, the City of Chicago, and the Citizens Utility Board.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Capital Budget Proceeding), February 2022. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2023 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2022 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2022. Presented testimony regarding the appropriate adjustments to the 2022 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2023 Special Rate Proceeding), April 2022. Presented testimony that demonstrated Philadelphia Water Department's outperformance and proposed a sharing of the utility's outperformance earnings. Presented testimony on behalf of the Public Advocate.

Maine Water Company-Camden& Rockland Division (Maine Public Utilities Commission, Docket No. 2022-00056), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Freeport Division (Maine Public Utilities Commission, Docket No. 2022-00057), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Millinocket Division (Maine Public Utilities Commission, Docket No. 2022-00058), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Oakland Division (Maine Public Utilities Commission, Docket No. 2022-00059), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2022-3031211), June 2022. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Columbia Gas of Pennsylvania's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Operating Budget Proceeding), June 2022. Presented testimony on the reasonableness of the Fiscal Year 2023 Operating Budget on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9680), July 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Oncor Electric Delivery Company (Public Utility Commission of Texas, PUC Docket No. 53601), August 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Department of Defense and Federal Executive Agencies.

Cheyenne Light, Fuel and Power Company d/b/a Black Hills Energy (Wyoming Public Service Commission, Docket No. 20003-214-ER-22), November 2022. Presented testimony, on behalf of Microsoft Corporation, on rate base and cost of service issues.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2022-00152), December 2022. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the company's request for a multi-year rate plan.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-2022-3035730), January 2023. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with National Fuel Gas Distribution Corporation's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Capital Budget Proceeding), February 2023. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2023 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2023. Presented testimony regarding the appropriate adjustments to the 2023 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2024 - 2025 Rates Proceeding), April 2023. Presented testimony on behalf of the Public Advocate on revenue requirements and issues relating to the Department's proposed two-year rate plan.

Dayton Power and Light Company d/b/a AES Ohio (The Public Utilities Commission of Ohio, Case No. 22-900-EL-SSO), April 2023. Presented testimony addressing the recovery of deferred costs and regulatory assets as part of AES Ohio's Application for Approval of Its Electric Security Plan on behalf of the Office of the Ohio Consumers' Counsel.

Maine Water Company- Biddeford & Saco Division (Maine Public Utilities Commission, Docket No. 2023-00065), June 2023. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Potomac Edison Company (Public Service Commission of Maryland, Case No. 9695), June 2023. Presented testimony on rate base, cost of service and accounting issues on behalf of the Office of People's Counsel.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2023 - 2024 Operating Budget Proceeding), June 2023. Presented testimony identifying issues and recommendations to be considered in approving the Fiscal Year 2024 Operating Budget on behalf of the Public Advocate.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2023-00051), July 2023. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2024 Capital Budget Amendment), August 2023. Presented testimony as to the appropriateness of Philadelphia Gas Works' amendments to the Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Evergy Kansas Central, Inc. (Kansas State Corporation Commission, Docket No. 23-EKCE-775-RTS), August 2023. Assisted the U.S. Department of Defense and the Federal Executive Agencies with Evergy Kansas Central, Inc. application for an increase in rates. Provided testimony on accounting issues including test year revenue requirements.

American Transmission Systems, Inc., Mid-Atlantic Interstate Transmission, LLC and Trans-Allegheny Interstate Line Company (Pennsylvania Public Utility Commission, Docket Nos. A-2023-3040481, A-2023-3040482, A-2023-3040483, G-2023-3040484 and G-2023-3040485), August 2023. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with investigation of Joint Applicants application to sell additional equity stake in FirstEnergy Transmission LLC to North American Transmission Company II, L.P. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric and Gas Divisions) (Massachusetts Department of Public Utilities, Docket Nos. D.P.U. 23-80 & 23-81), December 2023. Assisted the Massachusetts Office of Attorney General (AGO) with Fitchburg Gas and Electric Light Company's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2024 - 2025 Capital Budget Proceeding), February 2024. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 23-30-WW), March 2024. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Massachusetts Electric Company and Nantucket Electric Company, d/b/a National Grid (Massachusetts Department of Public Utilities, Docket Nos. D.P.U. 23-150), March 2024. Assisted the Massachusetts Office of Attorney General (AGO) with National Grid's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2024-Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), April 2024. Presented testimony regarding the appropriate adjustments to the 2024 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Pennsylvania-American Water Company, Manwalamink Water Company and Manwalamink Sewer Company (Pennsylvania Public Utility Commission, Docket Nos. A-2023-3044418, A-2023-3044419, A-2023-3044421, A-2023-3044422), May 2024. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with investigation of Pennsylvania-American application to acquire Manwalamink Water Company and Manwalamink Sewer Company. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

Veolia Water Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket Nos. R-2024-3045192 and R-2024-3045193, May 2024. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Veolia Water Pennsylvania's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Dominion Energy South Carolina, Inc. (South Carolina Public Service Commission, Docket No. 2024-34-E), June 2024. Assisted the U.S. Department of Defense and the Federal Executive Agencies with Dominion Energy South Carolina, Inc.'s application for an increase in rates. Provided testimony on accounting issues including test year revenue requirements.

Versant Maine (Maine Public Utilities Commission, Docket No. 2023-00336), June 2024. Assisted the Maine Office of Public Advocate (OPA) with Versant's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maryland Water Service (Public Service Commission of Maryland, Case No. 9729), June 2024. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2024 - 2025 Operating Budget Proceeding), June 2024. Presented testimony identifying issues and recommendations to be considered in approving the Fiscal Year 2025 Operating Budget on behalf of the Public Advocate.

Elizabethtown Gas Company (New Jersey Board of Public Utilities, BPU Docket No. GR24020158), June-August 2024. Assisted the Division of Rate Counsel with the investigation and litigation of Elizabethtown Gas Company's application for an increase in rates. Mr. Morgan investigated the Company's claimed revenue requirement and assisted the Division of Rate Counsel on accounting issues and participated in the settlement negotiations leading to the case resolution.

City of Newport Utilities Department Water Division (Rhode Island Public Utilities Commission, Docket No. 24-30-WW), October 2024. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Maine Water Company-Camden & Rockland Division (Maine Public Utilities Commission, Docket No. 2024-00291), January 2025. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2025 - 2026 Capital Budget Proceeding), February 2025. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2026 Capital Budget on behalf of the Public Advocate.

Special Projects

Developed a Uniform System of Accounts and Financial Data Collection Template for five countries participating in the National Association of Regulatory Utility Commissioners (NARUC)/East Africa Regional Energy Regulatory Partnership. Also conducted training seminars and participated as a panel member addressing issues in the utility industry from the perspective of the regulator. This work was conducted by NARUC) and the United States Agency for International Development (USAID).

Other Projects

Texas Gas Transmission Corporation (Federal Energy Regulatory Commission, Docket No. RP93-106). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP93-36). Technical analysis and participation in settlement negotiations on cost of

service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Texas Gas Transmission Company (Federal Energy Regulatory Commission, Docket No. RP94-423). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Lafourche Telephone Company (Louisiana Public Service Commission, Docket No. U-21181). Analysis and investigation of earnings and appropriate rate of return on behalf of the Louisiana Public Service Commission Staff.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP95-326). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Pymatuning Independent Telephone Company (Pennsylvania Public Utility Commission, Docket No. R-00953502). Technical analysis and development of settlement position in the Company's rate case on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 96-0172). Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 97-0157). Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

TDS Telecom (Pennsylvania Public Utility Commission, Docket Nos. R-00973892 and R-00973893). Technical analysis regarding rate base, cost of service, rate design, and rate of return, and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Pennsylvania Office of Consumer Advocate.

Appalachian Power Company (Virginia State Corporation Commission, Case No. PUE 960301). Technical analysis regarding rate base and cost of service and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Virginia Office of the Attorney General.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 97-580). Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 98-0259).
Technical Analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Maine Public Service Company (Maine Public Utilities Commission, Docket No. 98-577).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Bangor Hydro-Electric Company (Maine Public Utilities Commission, Docket No. 97-596).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

TDS Telecom (Maine Public Utilities Commission, Docket Nos. 98-894, 98-895, 98-904, 98-906, 98-911, and 98-912). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Mid-Maine Telecom (Maine Public Utilities Commission, Docket No. 2000-810). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Unitel, Inc. (Maine Public Utilities Commission, Docket No. 2000-813). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Hydraulics International, Inc. (Armed Services Board of Contract Appeals, ASBCA No. 51285).
Technical analysis and support relating to the Economic Adjustment Clause claim on behalf of the Air Force Materiel Command.

Tidewater Telecom and Lincolnville Telephone Company (Maine Public Utilities Commission, Docket Nos. 2002-100 and 2002-99). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

TDS Telecom (Vermont Public Service Board, Docket No. 6576). Technical analysis regarding rate base, cost of service, and depreciation expense on behalf of the Vermont Department of Public Service.

CenterPoint Energy-Entex (Louisiana Public Service Commission, Docket No. U-26720, Subdocket A). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

CenterPoint Energy-Arkla (Louisiana Public Service Commission, Docket No. U-27676).
Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC Rate Stabilization Plan.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC post-Katrina power purchases.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to Entergy Louisiana LLC recovery of storm damage costs.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.