

BEFORE THE PHILADELPHIA GAS COMMISSION

**In Re: Philadelphia Gas Works Proposed
Fiscal 2027 Capital Budget and Forecasted
Fiscal 2028 – 2032 Capital Expenditures
and Fiscal 2027 Financing Plan Proceeding**

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Fiscal Year 2026 - 2027

DIRECT TESTIMONY

OF

LAFAYETTE K. MORGAN, JR.

ON BEHALF OF

THE PUBLIC ADVOCATE

February 12, 2026

EXETER
ASSOCIATES, INC.

10480 Little Patuxent Parkway, Suite 300
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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 in
6 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 MATTERS?**

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 Public Utilities Commission
24 of Rhode Island, the Public Service Commission of South Carolina, the Public Utility
25 Commission of Texas, the Vermont Public Service Board, the Virginia Corporation

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

4 **Q. FOR WHOM ARE YOU TESTIFYING IN THIS PROCEEDING?**

5 **A.** I am presenting testimony on behalf of the Public Advocate.

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

8 **A.** Exeter Associates has been retained by the Public Advocate to assist in the review and
9 evaluation of Philadelphia Gas Works (PGW) submission of its Fiscal 2027 Capital Budget
10 and Forecasted Fiscal 2028 – 2032 Capital Expenditures with Fiscal 2027 Financing Plan
11 (FY 2027 Capital Budget) to the Philadelphia Gas Commission (the Commission) for
12 review and recommended action by Philadelphia City Council. This testimony presents my
13 findings and recommendations regarding PGW’s proposed FY 2027 Capital Budget.

14 **II. SUMMARY OF PGW’S PROPOSED CAPITAL BUDGET**

15 **Q. PLEASE SUMMARIZE PGW’S PROPOSED CAPITAL BUDGET**
16 **FILING.**

17 On January 2, 2026, PGW filed its FY 2027 Capital Budget. In the filing, PGW requests
18 approval of a Capital Budget of \$390.561 million and a five-year forecast of capital
19 expenditures of \$1.412 billion. According to PGW, the proposed budget focuses on its
20 critical need to invest in infrastructure and to maintain the integrity of PGW’s facilities for
21 both existing and new customers. The proposed Capital Budget filing was accompanied by
22 the joint testimony of Robert K. Smith, PGW’s Senior Vice President for Operations and
23 Supply Chain, Daniel Cassidy, PGW’s Vice President for Technical Operations, and Frank
24 Weigert, PGW’s Chief Information Officer. The witnesses state that the central objective
25 of the FY 2027 Capital Budget is to provide safe and reliable service for PGW customers

1 by funding the programs that support PGW’s continuing ability to respond to the needs of
 2 its customers and by improving the efficiency and reliability of PGW’s existing customer
 3 delivery infrastructure and supporting new load growth and revenue opportunities. The
 4 table below is a reproduction of Exhibit I from PGW’s filing. It provides a summary of the
 5 FY 2027 Capital Budget by functional areas and programs.
 6

Functional Area	Programs	Budget Amount
Gas Processing	• Replace Liquefier - Richmond	\$181,992,000
	• Gate 5 Modifications - Richmond	\$1,867,000
	• New Heater, Generator, Station Modifications	\$1,777,000
	• Install New Odorant System at Penrose	\$1,652,000
	• Upgrade PA System - Richmond	\$1,198,000
	• Miscellaneous Additions and Replacements	<u>\$337,000</u>
		\$188,823,000
Distribution	• Main and Service Additions - New Revenue	\$14,834,000
	• 18-Mile Replacement Program	\$65,646,000
	• DSIC Incremental Replacement Program	\$42,551,000
	• Infrastructure Grant (“PHMSA”)	\$29,593,000
	• Conditioned Funding	\$4,680,000
	• Miscellaneous Items	<u>\$3,378,000</u>
	\$160,682,000	
Field Services	• Replacement Regulators and Meters	\$16,899,000
	• Additional Meter and Regulator - New Customers	\$2,826,000
	• C&I Telemetry	\$627,000
	• Meter Shop Equipment	<u>\$154,000</u>
	\$20,506,000	
Fleet Operations	• Mobile Equipment Addition & Replacements	\$2,336,000
	• Vehicle Replacements	<u>\$10,810,000</u>
	\$13,146,000	
Facilities	• Miscellaneous Building Infrastructure	\$435,000
	• NOC Outdoor Material Laydown Yard Paving	\$410,000
	• 800 Building Chiller Plant Sequencing/Optimization	\$340,000
	• Repl. Carpets and Furniture	<u>\$100,000</u>
	\$1,285,000	
Information Services	• Hardware Requirements	\$4,188,000
	• Software Requirements	\$600,000
	• Security Camera Additions	\$914,000
	• Expense Management Software	\$205,000
	• Security Camera Replacements	<u>\$118,000</u>
	\$6,025,000	
Other Requirements	• Chromatograph Replacements (Chem Lab)	<u>\$94,000</u>
	\$94,000	
Total		\$390,561,000

1 **Q. HOW DOES THE FY2027 CAPITAL BUDGET COMPARE TO THE FY**
 2 **2026 CAPITAL BUDGET?**

3 **A.** The FY 2027 Capital Budget is a \$204,677,000, or 110%, increase over the FY 2026
 4 Capital Budget. Below is a chart that summarizes the differences between the FY 2027 and
 5 FY 2026 Capital Budgets.

Comparison of FY 2027 and FY 2026 Budgets				
Functional Area	FY 2027 Budget Amount	FY 2026 Budget Amount	\$ Increase/ (Decrease)	% Increase/ (Decrease)
Gas Processing	\$ 188,823,000	\$ 14,576,000	\$ 174,247,000	1195%
Distribution	160,682,000	146,233,000	14,449,000	10%
Field Services	20,506,000	8,621,000	11,885,000	138%
Fleet Operations	13,146,000	10,371,000	2,775,000	27%
Facilities	1,285,000	589,000	696,000	118%
Information Services	6,025,000	4,744,000	1,281,000	27%
Other Requirements	94,000	750,000	(656,000)	-87%
Total	\$ 390,561,000	\$ 185,884,000	\$ 204,677,000	110%

6 **Q. WHAT ARE THE PRIMARY DRIVERS OF THE SIGNIFICANT**
 7 **INCREASE IN THE FY 2027 CAPITAL BUDGET AS COMPARED TO**
 8 **THE FY 2026?**

9 **A.** The primary drivers of the increase in the 2027 Capital Budget are:

- 10 • Replacement of the Richmond Liquefier (Gas Processing)
- 11 • 18-Mile Main Replacement Program (Distribution)
- 12 • DSIC Incremental Replacement Program (Distribution)
- 13 • Distribution Infrastructure (PHMSA) Grant (Distribution)
- 14 • Replacement Regulators and Meters (Field Services)

15 **III. PUBLIC ADVOCATE’S FY 2027 CAPITAL BUDGET RECOMMENDATIONS**

16 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS REGARDING**
 17 **PGW’S PROPOSED FY 2027 CAPITAL BUDGET.**

1 **A.** As a result of my review of the proposed FY 2027 Capital Budget and PGW’s responses
 2 to discovery, I recommend that the following projects/programs included in the FY 2027
 3 Capital Budget not be submitted to City Council for approval as presented by PGW.
 4 Later in this testimony, I explain why these projects/programs should not be submitted
 5 for approval. These adjustments total \$183,197,000 and are summarized below. It should
 6 be noted that my recommendation for the IP Cameras for M & R Stations, which I
 7 explain later, does not change the budget amount.
 8

Summary of Adjustments		
Functional Area	Program	Budget Amount
Gas Processing	Replace Liquefier - Richmond	\$ 181,992,000
Fleet Operations	Sedan Replacements	646,000
Information Services	Expansion of SAN Storage	354,000
Information Services	Expense Reimbursement Management System	205,000
	Total	\$ 183,197,000

9 **A. Replacement of the Richmond Liquefier**

10 **Q. PLEASE EXPLAIN PGW’S REQUEST FOR FUNDING TO REPLACE**
 11 **THE RICHMOND LIQUEFIER.**

12 **A.** PGW owns and operates a liquefied natural gas (LNG) plant at Port Richmond. An LNG
 13 plant converts natural gas into a liquid state by cooling the natural gas. Regasification, by
 14 heating the LNG, is required to return the LNG to gas for distribution. PGW uses LNG
 15 production to meet its Design Day requirements (peak shaving) for firm customers and to
 16 prevent customers from being curtailed and/or shut off. In addition, PGW states that the
 17 availability of LNG serves to support potential PGW system failure scenarios (e.g., the
 18 loss of a natural gas metering station).¹

¹ FY 2027 Capital Budget at 11.

1 In the 2027 Capital Budget, PGW is requesting funding of \$181.992 million to
2 replace the LNG Liquefier at the Richmond Plant.

3 **Q. WHAT ARE THE REASONS AND JUSTIFICATION THAT PGW GIVES**
4 **FOR THE REPLACEMENT OF THE RICHMOND LNG LIQUEFIER?**

5 **A.** The current Liquefier system was installed in 2002 (though it did not go into service until
6 2005) and PGW claims it is nearing the end of its useful life.² According to PGW, it is
7 prudent to fund this investment now before the existing LNG Liquefier becomes
8 inoperable due to a Cold Box or other component failure. PGW states a major concern of
9 the LNG plant is Cold Box failure at the existing Expander Plant. PGW claims that, over
10 the operating life of the Richmond plant, it has experienced thermal cycling that is 5
11 times that of similar plants. According to PGW, a Cold Box failure at the existing plant
12 could result in significant sendout challenges and customer interruption due to a lack of
13 LNG to vaporize on colder winter days. PGW anticipates a four-year timeline for the
14 replacement of the existing liquefier. If approved, PGW expects the new liquefier will
15 start operating in 2030. In 2030, the existing liquefier will have been in service for about
16 25 years.

17 **Q. DID PGW CONSIDER ALTERNATIVES TO REPLACEMENT OF THE**
18 **RICHMOND LNG LIQUEFIER?**

19 **A.** According to PGW, it considered converting the LNG facilities at the Richmond Plant to
20 receive more LNG truck deliveries. To receive a significant amount of trucking deliveries
21 would require upgrades at the Richmond facilities. In addition, PGW estimates the costs
22 for trucking LNG at \$48 million for the required 3.2 Bcf annually. Assuming a 30-year
23 period of trucking delivery, PGW estimated a total cost over this period of \$1 billion.³

² *Id.*

³ *Id.* at 12.

1 Using spot purchases of pipeline gas for peak shaving was another option
2 evaluated. Under this option, PGW claims it would have to enter the market annually for
3 spot purchases in cold weather occurrences. PGW states the gas prices under this
4 approach are market-dependent which is subject to spot market prices and gas
5 availability. PGW argues that spot market gas prices during the coldest winter days are
6 usually significantly higher than the average price for gas, and gas may not be available
7 to PGW. It states that it is difficult to quantify the cost of this option. PGW expects the
8 cost of spot market purchases to be significantly higher. Additionally, PGW considers
9 spot market pricing to be too volatile to use as a viable option.⁴

10 The third option that PGW evaluated was to expand pipeline capacity. PGW
11 states there is currently no additional pipeline capacity to purchase, so this option was
12 viewed as unrealistic for current planning purposes.⁵

13 **Q. IS PGW EXPLORING ALTERNATIVE MEANS OF REPLACING THE**
14 **RICHMOND LNG FACILITIES?**

15 **A.** Yes. In June 2024, PGW released a Request for Proposal (RFP) for LNG Commercial
16 Opportunities and Asset Optimization. In the RFP, PGW stated that it is interested in
17 optimizing its LNG storage assets, primarily by increasing LNG sales revenues by
18 soliciting additional LNG customers to purchase LNG or LNG services. It is worth noting
19 that the RFP solicits proposals for both the Richmond Plant LNG facilities and PGW's
20 Passyunk LNG storage and vaporization facility.⁶ In the FY 2027 Capital Budget, PGW
21 states it is currently negotiating a Public Private Partnership (3P) opportunity related to
22 the RFP, and if an agreement is reached, PGW will no longer need the funding requested

⁴ *Id.*

⁵ *Id.* at 12.

⁶ PGW Request for Proposals for LNG Commercial Opportunities and Asset Optimization Section 2.1.2.

1 in the FY 2027 Capital Budget for the Richmond liquefier project. PGW states that it
2 expects to know if the 3P option is feasible by September of 2026.

3 **Q. DO YOU BELIEVE THE REPLACEMENT OF THE RICHMOND**
4 **LIQUEFIER SHOULD BE APPROVED?**

5 **A.** No, it should not. I believe the purpose and justification for replacement is not adequately
6 supported at this time. In addition, there are assumptions, unknowns and uncertainties
7 with respect to plant design, size and potential target market such that approval at this
8 time could lead to expenditures that may not be necessary.

9 **Q. HAS PGW PROVIDED ADEQUATE EVIDENCE THAT THE RICHMOND**
10 **PLANT IS NEAR ITS END OF ITS SERVICE LIFE?**

11 **A.** No. First, PGW overstates the age of the plant by 3 years. While PGW claims that the
12 Richmond Liquefier was placed in service in 2002,⁷ the plant has only been in service
13 since March 2005.⁸ Moreover, despite PGW's claim that the liquefier is near the end of
14 its life, it has not provided evidence to substantiate the claim.⁹ In fact, available data
15 suggest that the life expectancy of similar plant can exceed 50 years.¹⁰

16 **Q. PGW CLAIMS THAT ITS COLD BOX HAS A HIGHER LIKELIHOOD OF**
17 **REDUCED LIFESPAN BECAUSE OF HIGHER FREQUENCY OF**
18 **THERMAL CYCLING.¹¹ IS THERE ANY EVIDENCE SUPPORTING THE**
19 **CLAIM THAT PGW HAS A HIGHER FREQUENCY OF THERMAL**
20 **CYCLING?**

21 **A.** The support for the claim happens to be an estimate.¹² In fact, PGW stated:

⁷ FY 2027 Capital Budget at 11.

⁸ Response to PA-CB-1.

⁹ Response to PA-CB-5.

¹⁰ Response to KB-HE-8.

¹¹ FY 2027 Capital Budget at 116.

¹² Response to PA-CB-4.

1 The consultant (CH-IV) assumed thermal cycling events based on the
2 standard annual operation of a peak-shaving LNG plant. That is, the
3 consultant assumed that (i) plant start-up for liquefaction would take
4 place in the spring to replenish LNG storage; (ii) the plant is then
5 restarted in the fall to top-off the tanks; and (iii) one additional start-up
6 is allowed for in the summer. Please note that LNG peak shaving plants
7 run as stated above, operate for several months uninterrupted. In contrast,
8 PGW's LNG plant needs to start-up and shut-down frequently due to tail-
9 gas limitations (based upon demand in the PGW Distribution system).¹³

10 In short, there was no actual data of thermal cycle frequency that was available to
11 compare to the Richmond Plant. Hence, the claim that the Richmond plant incurred 5
12 times more thermal cycling is a theoretical assumption.

13 **Q. HAS PGW BEEN CONCERNED ABOUT THERMAL CYCLING AND THE**
14 **LIQUEFIER PREVIOUSLY?**

15 **A.** Yes. In 2021, PGW hired a consulting firm to analyze the historical operating data for the
16 main Brazed Aluminum Heat Exchanger (BAHX) at the Richmond plant.¹⁴ The goal of
17 the analysis was to identify thermal excursion events and to offer recommendations to
18 help prevent or mitigate future thermal excursions.¹⁵ Prior to the analysis, PGW operated
19 the Richmond expander plant outside of the recommended guidelines.¹⁶ The report noted
20 that, historically, BAHXs have operated well beyond 20 years when operated within
21 industry guidelines. Since the analysis, PGW has changed operations to minimize thermal
22 excursions.¹⁷

23 **Q. HOW IS THE BAHX REPORT AND PGW'S CHANGE IN OPERATIONS**
24 **RELEVANT TO THE LIQUEFIER AND THE COLD BOX?**

25 **A.** According to the Expander Life Cycle Assessment Report which was included the FY
26 2027 Capital Budget filing, “[t]he heart of the liquefaction process is the Brazed

¹³ Response to PA-CB-49.

¹⁴ FY 2027 Capital Budget at 117.

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ *Id.*

1 Aluminum Heat Exchanger (BAHX) located inside the cold box.”¹⁸ As stated above,
2 operating the BAHX within the recommended guidelines lengthens the service life of the
3 BAHX. PGW’s change in operations to minimize thermal excursions,¹⁹ indicating that
4 corrective actions have been taken and PGW’s concerns that its Cold Box has a higher
5 likelihood of reduced lifespan, because of a higher frequency of thermal cycling, is being
6 overstated.

7 **Q. HOW HAS PGW FACTORED IN THE DECLINING CONSUMPTION OF**
8 **ITS FIRM LOAD CUSTOMERS IN ITS DECISION TO REPLACE THE**
9 **RICHMOND PLANT?**

10 **A.** It appears that the trend of declining load of firm customers was not factored into the
11 decision to replace the Richmond liquefier. PGW only states that that as the supplier of
12 last resort, it plans to meet the design assumption of its firm load customers. It is
13 unknown how PGW reached its decision on the sizing of the new plant without
14 reassessing its system requirements.

15 **Q. DO YOU BELIEVE THAT PGW HAS PROVIDED ADEQUATE**
16 **INFORMATION FOR THIS PROJECT TO BE APPROVED AT THIS**
17 **TIME?**

18 **A.** No. Before this project can be approved, it must be determined whether PGW is pursuing
19 its 3P strategy or business as usual. Pursuing the 3P strategy has several significant
20 changes that impact the Company’s operation. First, funding for the project changes from
21 business as usual. PGW states that the terms of the 3P partnership are still being
22 negotiated. However, PGW expects to benefit from this partnership by receiving its
23 annual LNG needs during the term of the agreement without investing any capital.²⁰

¹⁸ *Id.*

¹⁹ FY 2027 Capital Budget at 116.

²⁰ Response to PA-CB-6.

1 Currently, that does not seem plausible because PGW states: “PGW will do engineering
2 work on the LNG Liquefier Replacement project submitted in this capital budget.
3 Concurrently, PGW and the Third Party will continue to negotiate through September
4 2026. Note that the Third Party is responsible for leading the design for the liquefaction
5 for the 3P project, with PGW approving the design.”²¹ This arrangement does not appear
6 to be the ideal way to move forward as there is time to wait and conclude negotiations
7 before moving forward with a budget request. Significant decisions such as plant size,
8 project design, and where the plant will be sited will be easier to determine once it is
9 known whether the plant will be operating under the 3P partnership or business as usual.
10 It is also unknown how the Passyunk LNG facilities will factor into the broader project.
11 The inclusion of Passyunk is likely to impact the design and operation, as well as other
12 previously approved capital projects.

13 Approval of PGW’s requested spending on the Richmond plant may prove to be
14 unnecessary. The potential 3P would obviate the need for PGW to spend capital funds.
15 Since the 3P decision will not be made until after the beginning of FY 2027, approval of
16 spending authority would be inappropriate and unnecessary. Essentially the 3P would be
17 subject to a separate Gas Commission proceedings similar to the Passyunk LNG project
18 which PGW pursued in 2018 and 2019. The Public Advocate does not believe approving
19 this project as conditional funding is appropriate because the project’s necessity has not
20 been adequately substantiated at this time.

21 **Q. HAS PGW SHOWN THAT THE PROJECT IS CONSISTENT WITH THE**
22 **CITY’S SUSTAINABILITY INITIATIVES?**

23 **A.** No. PGW has not shown that its proposal is consistent with the City’s environmental
24 goals and obligations, and the Commission should not approve spending without this

²¹ Response to PA-CB-8.

1 analysis. The Public Advocate has previously stated: “At the very least, PGW should be
2 required to demonstrate that Philadelphia’s Office of Sustainability, informed by the
3 City’s Environmental Justice Advisory Commission, has approved PGW’s plan to
4 replace the liquefier at PGW’s Richmond Plant before any spending authorization is
5 provided.”²² The replacement of the Richmond LNG plant, whether undertaken using
6 PGW funds or using 3P funds, would increase PGW’s annual liquefaction capacity. It is
7 my understanding that methane and carbon dioxide emissions occur throughout the
8 process of liquefaction and the use of LNG. As proposed, PGW is seeking a maximum
9 output of 3.3 BCF of LNG per year, which is approximately double the annual LNG
10 PGW has produced in each of the last 5 years.²³ LNG production is expected to be even
11 higher if a 3P is formed because the intent of the 3P is to increase off-system sales,
12 whether alone or via a partnership with a private enterprise.

13 **B. Fleet Operations**

14 **Q. PLEASE EXPLAIN PGW’S REQUEST FOR BUDGET APPROVAL FOR**
15 **\$646,000 TO PURCHASE MID-SIZE SUVs TO REPLACE 20 SEDANS.**

16 **A.** PGW proposes to replace 20 Ford Fusion sedans with 20 Chevrolet Equinox mid-sized
17 SUVs because 20 sedans have surpassed or will surpass their optimal lifecycle during the
18 2027 fiscal year.

19 **Q. WHAT ARE YOUR CONCERNS WITH PGW’S PROPOSAL?**

20 **A.** On the basis of both purchase price and operating expense (primarily, fuel expense), the
21 purchase of SUVs appears to be less economical for PGW’s customers than PGW’s
22 recent experience of using sedans.²⁴

23 **Q. DID PGW EXPLAIN WHY IT CHOSE TO PURCHASE SUVs?**

²² PA FY 2025 OB MB at 10.

²³ PA-CB-14, PA-CB-13.

²⁴ Response to PA-CB-36

1 **A.** Yes, at the Informal Discovery meeting, PGW stated that it chose to purchase SUVs
2 because “there are no more American-branded mid-sized sedans being produced by
3 American manufacturers.”²⁵ When asked why PGW limited its consideration to
4 American-branded automobiles, PGW stated that it did not have a written policy on the
5 purchase of American-made vehicles, but that it was following the City’s practice of
6 purchasing American-branded vehicles.²⁶

7 **Q.** **AS A POLICY MATTER, DO YOU AGREE THAT PGW SHOULD ONLY**
8 **PURCHASE AMERICAN-BRANDED VEHICLES?**

9 **A.** I do not. In fact, I have been advised by counsel that PGW has not always purchased
10 American-branded vehicles in the past. Furthermore, I was not able to locate any
11 publicly available information about the City of Philadelphia’s fleet purchase practices to
12 verify PGW’s description of City policy. Rather, I located the City’s Municipal Clean
13 Fleet Plan, which explains the City’s effort to prioritize electrification of Philadelphia’s
14 fleet to achieve reduced operating costs and emissions. This Plan contains no statement
15 regarding a policy of purchasing American-branded vehicles. I note that American-
16 branded automobiles may be assembled or manufactured outside of the United States and
17 non-American-branded automobiles may be assembled or manufactured inside the United
18 States. As a result, I believe a policy to purchase American-branded vehicles, without
19 consideration of more cost-effective non-American-branded alternatives, is unreasonable.

20 **Q.** **WHAT DO YOU RECOMMEND?**

21 **A.** I believe PGW’s request to purchase 20 SUVs to replace Ford Fusions should be denied
22 at this time. PGW should be required to determine whether lower cost, non-American-
23 branded sedans or other suitable non-American branded vehicles are less expensive to

²⁵ January 15, 2026 ID tr. at 36.

²⁶ Response to KB-ID-3.

1 purchase and operate. Going forward, PGW's fleet purchases should be guided by
2 overall cost considerations rather than a preference for American-branded vehicles.

3 **C. Expansion of SAN Storage**

4 **Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO PGW'S REQUEST FOR**
5 **\$354,000 FOR EXPANSION OF SAN STORAGE.**

6 **A.** In the FY 2027 Capital Budget, PGW explained that this project provides funding to
7 expand the Hitachi E1090 storage system located at the Montgomery site, which supports
8 several mission-critical servers and applications essential for business operations. PGW
9 states that the expansion will enhance system performance, increase storage capacity, and
10 ensure continued reliability and availability for critical services that support daily
11 operations.

12 PGW has included requests for approval of similar projects for the two most
13 recent Capital Budgets, but PGW has not yet utilized this funding. (See the chart below.)
14 Therefore, I am recommending an adjustment to remove this funding from the Capital
15 Budget because it appears to be duplicative of existing budget authorizations.

Fiscal Year	Project	Budget Amount	Actual Spending	Remaining Budget	To Be Purchased By
2025	47-01-03	\$255,000	\$0	\$255,000	FY26 3rd Q
2026	47-01-03	\$101,000	\$0	\$101,000	FY27 3rd Q

16
17 **D. IP Cameras for M & R Stations**

18 **Q. PLEASE EXPLAIN YOUR RECOMMENDATION RELATING TO THE IP**
19 **CAMERAS FOR THE M&R STATIONS.**

20 **A.** PGW has requested \$914,000 for a 24/7 camera monitoring system at various Meter and
21 Regulatory (M & R) Pipeline Stations located in and adjacent to the City of Philadelphia.
22 PGW is requesting an installation lifespan of 36 months for the security cameras. The

1 basis of PGW's request for the 36-month installation lifespan was its experience with the
2 installation of cameras at PGW's Ivy Hill site. However, in response to the Public
3 Advocate's discovery, it was determined that the delay at Ivy Hill was caused by the
4 decision to allow the completion of an unrelated project at Ivy Hill. Hence, in my view,
5 the delay in the installation at Ivy Hill was caused by an unusual circumstance.

6 Therefore, I am recommending that the 36-month project installation lifespan be
7 denied. This recommendation does not preclude PGW from seeking an extension of the
8 project lifespan if that becomes necessary.

9 **E. Expense Reimbursement Management System**

10 **Q. PLEASE EXPLAIN YOUR RECOMMENDATION RELATING TO THE**
11 **EXPENSE REIMBURSEMENT MANAGEMENT SYSTEM**

12 **A.** PGW is requesting \$205,000 to fund the purchase and implementation of an automated
13 expense management solution that streamlines submission, approval, and reimbursement
14 workflows. The supporting documentation states that the software solution was needed
15 based on the recommendation of PGW's Internal Auditors. PGW states that the current
16 expense reporting process is largely manual, relying on spreadsheets, email submissions,
17 and paper receipts, and is time-consuming, error-prone, and lacks transparency.

18 However, moving to a software-based reimbursement system still relies on
19 manual inputs into the software, paper receipts, and electronic submissions. The process
20 is still subject to human error and does not provide any additional transparency. In my
21 opinion, the primary change will be the use of a dedicated software instead of
22 spreadsheets and email.

23 There is also no cost benefit analysis supporting the decision to shift to using a
24 software for employee reimbursements. The internal audit report indicates that during
25 September 2024 through July 2025 PGW paid \$438,400 in total combined advances and

1 reimbursements to employees. If there is human error, it would only be a small fraction
2 of that amount. Therefore, it is not clear to me that a \$205,000 expenditure resolves any
3 serious issue involving employee reimbursements or provides a reasonable payback
4 period. Moreover, the internal audit report does not recommend the purchase of the
5 software. Instead, it only states PGW should “continue to explore options for leveraging
6 an online or software system to manage the EER process.”²⁷

7 Based on the foregoing explanation, I recommend the approval of the employee
8 expense reimbursement software be denied.

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

10 **A.** Yes, it does.

²⁷ Employee Expense Reimbursement - Internal Audit Report August 2025 at 3.

BEFORE THE PHILADELPHIA GAS COMMISSION

**In Re: Philadelphia Gas Works Proposed
Fiscal 2027 Capital Budget and Forecasted
Fiscal 2028 – 2032 Capital Expenditures
and Fiscal 2027 Financing Plan Proceeding**)
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Fiscal Year 2026 - 2027

APPENDIX A

RESUME 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 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.

New Jersey Natural Gas Company (New Jersey Board of Public Utilities, BPU Docket No. GR19020278), July-September 2024. Assisted the Division of Rate Counsel with the investigation and litigation of New Jersey Natural Gas Company's Request for Approval to Implement an Infrastructure Investment Program and Associated Cost Recovery Mechanism.

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.

Staff-Assisted Rate Case for Nine Water Utilities Located in Southern Maryland (Maryland Public Service Commission, Case No. 9750), November 2024. Engaged by the Maryland Office of People's Counsel to review, evaluate and determine the reasonableness of the revenue requirement of the Commission Staff-assisted Rate Case for nine small water utilities.

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.

City of Woonsocket Water Division (Rhode Island Public Utilities Commission, Docket No. 25-01-WW), April 2025. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska, Docket No. U-24-030 & U-24-031), April 2025. Presented testimony on water and sewer revenue requirements/cost of service issues on behalf of the United States Department of Defense and All Other Federal Executive Agencies.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2025 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), April 2025. Presented testimony regarding the appropriate adjustments to the 2025 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2026 - 2027 Rates Proceeding), May 2025. Presented testimony on behalf of the Public Advocate on revenue requirements and issues relating to the Department's proposed two-year rate plan.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2025 - 2026 Operating Budget Proceeding), June 2025. Presented testimony identifying issues and recommendations to be considered in approving the Fiscal Year 2026 Operating Budget on behalf of the Public Advocate.

Loring Development Authority (Maine Public Utilities Commission, Docket No. 2024-00300), June 2025. Assisted the Maine Office of Public Advocate (OPA) with the determination Loring Development Authority's initial rates as a regulated utility. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including the test year cost of service and revenue requirements.

Pike County Light and Power Company, Leatherstocking Gas Company, LLC, Corning Energy Corporation, ACP Series 3 Partnership L.P., Argo Capital Platform (P) 2017, L.P. Argo Capital Platform (K) Series 3, L.P., ACP Crotona Holdings L.P., ACP Crotona Corp., Argo Infrastructure Partners LLC and Apollo Global Management, Inc. (Pennsylvania Public Utility Commission, A-2025-3055264, A-2025-3055265, A-2025-3055335), September 2025. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with investigation of Apollo Global Management, Inc. application to acquire Pike County Light and Power Company and Leatherstocking Gas Company, LLC,. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

American Water Works Company, Inc. ("American Water"), Pennsylvania-American Water Company ("PAWC"), Nexus Regulated Utilities, LLC ("Nexus") and Community Utilities of Pennsylvania Inc. ("CUPA") for all the necessary authority, approvals, and certificates of public convenience under Sections 1102 and 1103 of the Pennsylvania Public Utility Code to approve the transfer of control of CUPA from Nexus to American Water. (Pennsylvania Public Utility Commission, A-2025-3055551, A-2025-3055552, A-2025-3055553, A-2025-3055554), October 2025. Assisted the Pennsylvania Office of Consumer Advocate (OCA)

with investigation of Pennsylvania-American Water application to acquire Community Utilities of Pennsylvania Inc. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

Energy Center Harrisburg LLC. (Pennsylvania Public Utility Commission, Docket No. R-2025-3055959, October 2025. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with the evaluation of Energy Center Harrisburg LLC's request for a base rate increase. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

City of Lancaster – Water Department (Pennsylvania Public Utility Commission, Docket No. R-2025-3057237), December 2025. 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.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-2025-3057164), December 2025. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer 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.