

BEFORE THE PHILADELPHIA GAS COMMISSION

	)	
In Re: Philadelphia Gas Works Proposed	)	Fiscal Year 2026 – 2027
Operating Budget Proceeding	)	
	)	
	)	

DIRECT TESTIMONY

OF

LAFAYETTE K. MORGAN, JR.

ON BEHALF OF

THE PUBLIC ADVOCATE

June 18, 2026

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION	1
II. SUMMARY OF PGW’S PROPOSED OPERATING BUDGET	3
III. OPERATING BUDGET RECOMMENDATIONS	5
A. Gas Processing FEED Study	6
B. Administrative Consulting – Environmental Studies	8
C. Payroll and Labor Expenses.....	9
D. Excess Liability Insurance	10
E. 9th & Diamond Environmental Remediation	10
F. Information Services	11
G. Special Legal Fees	12
H. Research America	15
I. Government Relations Activities	16
Schedules	
Appendix A – Resume of Lafayette K. Morgan, Jr.	

1 **I. INTRODUCTION**

2 Q. WOULD YOU 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 EXPERIENCE?

16 A. From May 1984 until June 1990, I was employed by the North Carolina Utilities
17 Commission - Public Staff in Raleigh, North Carolina. I was responsible for analyzing
18 testimony, exhibits, and other data presented by parties before the North Carolina Utilities
19 Commission. I had the additional responsibility of performing the examination of books
20 and records of utilities involved in rate proceedings and summarizing the results into
21 testimony and exhibits for presentation before that Commission. I was also involved in
22 numerous special projects, including participating in compliance and prudence audits of a
23 major utility and conducting research on several issues affecting natural gas and electric
24 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
3 the cost of service, rate base and ratemaking adjustments supporting the company's
4 requests 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 PROCEEDINGS
14 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 Public
18 Service Commission, the Louisiana Public Service Commission, the Maine Public Utilities
19 Commission, the Maryland Public Service Commission, the Massachusetts Department of
20 Public Utilities, the North Carolina Utilities Commission, the Public Utilities Commission
21 of Ohio, the Corporation Commission of Oklahoma, the Pennsylvania Public Utility
22 Commission, the Philadelphia Gas Commission, the Philadelphia Water, Sewer and Storm
23 Water Rate Board, the Public Utilities Commission of Rhode Island, the Public Service
24 Commission of South Carolina, the Public Utility Commission of Texas, the Vermont
25 Public Service Board, the Virginia Corporation Commission, the West Virginia Public

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

3 Q. FOR WHOM ARE YOU TESTIFYING IN THIS PROCEEDING?

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

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

6 A. Exeter Associates has been retained by the Public Advocate to assist in the review and
7 evaluation of the Philadelphia Gas Works (“PGW”) submission of its proposed Operating
8 Budget for Fiscal Year 2026-2027 (FY 2027) to the Philadelphia Gas Commission (“the
9 Commission”) for review and approval. This testimony presents my findings and
10 recommendations regarding PGW’s proposed FY 2027 Operating Budget.

11 **II. SUMMARY OF PGW’S PROPOSED OPERATING BUDGET**

12 Q. PLEASE SUMMARIZE PGW’S PROPOSED FY 2027 OPERATING BUDGET
13 FILING.

14 A. On May 15, 2026, PGW filed its proposed FY 2027 Operating Budget accompanied by the
15 joint testimony of Messrs. Joseph F. Golden, Jr., William J. Gallagher, and Stephen R.
16 Schummer. The FY 2027 Operating Budget includes the Operating & Maintenance (O&M)
17 expenses, Depreciation expenses and Cost of Removal totaling \$393.2 million. When
18 compared to the approved FY 2026 O&M Budget, the FY 2027 O&M Budget reflects a
19 \$13.1 million, or 3.2%, decrease. A comparison of the budgets for FY 2026 and FY 2027
20 is presented in the chart below. Excluding Depreciation and Cost of Removal, the proposed
21 FY 2027 O&M Budget reflects an \$18.2 million decrease from the FY 2026 O&M Budget.

PHILADELPHIA GAS WORKS Summary of FY 2027 Operating Budget (Dollars in Thousands)			
	FY 2025-26		
	Approved	FY 2026-27	
	Budget	Budget	Difference
<u>OPERATING EXPENSES</u>			
Gas Processing	\$ 26,129	\$ 33,680	\$ 7,551
Field Operations	108,593	112,409	3,816
Collection	5,575	5,416	(159)
Customer Service	20,721	22,821	2,100
Account Management	10,801	10,399	(402)
Marketing	4,728	4,859	131
Administrative & General	101,782	109,122	7,340
Health Insurance	29,988	30,929	941
Pandemic Expenses	-	-	-
Capitalized Fringe Benefits	(10,152)	(10,429)	(277)
Capitalized Administrative Charges	(32,214)	(35,783)	(3,569)
Pensions	41,412	3,220	(38,192)
Taxes	10,884	11,594	710
Other Post Employment Benefits	11,006	11,174	168
Labor Costs (Retirement Payout)	(434)	1,217	1,651
Sub-Total Other Oper. & Maintenance	<u>328,819</u>	<u>310,628</u>	<u>(18,191)</u>
Depreciation	71,545	75,257	3,712
Cost of Removal	<u>5,879</u>	<u>7,277</u>	<u>1,398</u>
Total	<u>\$ 406,243</u>	<u>\$ 393,162</u>	<u>\$ (13,081)</u>
Percentage Difference			<u>-3.22%</u>

3 Q. PLEASE SUMMARIZE PGW'S BUDGET PREPARATION PROCESS.

4 A. PGW's operating budget preparation is an annual process in which departments are
5 provided general guidelines and assumptions for the development of their budgets.
6 Departments are asked to identify resources and staffing needed to meet the requirements
7 identified in the Annual Plan. The Budget Exams are prepared at the level of the various
8 Departments and their Budget and Reporting area. The costs in the Budget Exams are
9 broken down into the various cost categories such as Operating Labor, Expense of

1 Employees, Postage, Allocated Services, etc. A forecast reflecting new load additions and
2 changes in customer rate classes is prepared. That information is then used to develop the
3 projected gas sales, revenues, and costs. The combined data are compiled and used to
4 derive the financial statements (Income Statement, Balance Sheet, Cash Flow Statement,
5 Debt Coverage) that have been submitted in this filing for the approval by the Commission.
6 Shared costs such as Purchased Services, Facilities Management and Information Systems
7 are presented in the Budget Exams for the individual departments, consistent with the
8 manner in which those expenses are recorded on PGW's books. Stated differently, in the
9 financial statements, these shared costs are allocated to the various departments, so they do
10 not show up on the Income Statements as a separate line item.

11 **III. OPERATING BUDGET RECOMMENDATIONS**

12 Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS REGARDING THE
13 PROPOSED FY 2027 OPERATING BUDGET.

14 A. As a result of my review, I have identified several expense categories that I believe it would
15 be appropriate to revise (or adjust) or designate as conditional expenditures. For each item,
16 I will explain why it is appropriate to make the adjustment. These adjustments result in a
17 reduction to the FY 2027 Operating Budget of \$24,651,188 and would result in a
18 corresponding increase in the projected Net Income of the same amount. These adjustments
19 are summarized below.

Philadelphia Gas Works FY 2027 Operating Budget Summary of Operating Budget Adjustments		
<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Adjustment to Special Legal Expenses	\$ (1,623,131)
2	Adjustment to Labor Expense	(3,877,057)
3	Adjustment to Government Relations Expenses	(100,000)
4	Adjustment to Gas Processing FEED Study Expense	<u>(4,000,000)</u>
5	Total Adjustments	<u>\$ (9,600,188)</u>
6	<u>Conditional Adjustments</u>	-
7	Adjustment to Proposed Excess Liability Insurance Expense	\$ (236,000)
8	Adjustment to Information Services Expense	(11,715,000)
9	Adjustment to Administrative Consulting – Environmental Studies	(1,000,000)
10	Adjustment to Environmental Remediation	(2,000,000)
11	Adjustment to Research America Expenses	<u>(100,000)</u>
12	Total Conditional Adjustments	<u>\$ (15,051,000)</u>

A. Gas Processing FEED Study

Q. PLEASE EXPLAIN YOUR RECOMMENDATION FOR THE GAS PROCESSING ENGINEERING STUDIES.

A. PGW’s Gas Processing Department proposes to include \$4 million in the operating budget related to a Front-End Engineering and Design (“FEED”) study for the Richmond the proposed new liquefaction facility at the Richmond LNG facility. The basis of the \$4 million allotted for the FEED study stems from the Gas Commission’s Resolution and Order in the FY 2027 Capital Budget proceeding. There, the \$4 million was identified for the FEED study.

I am concerned about inclusion of the \$4 million in the operating budget for the FEED study because the exact details of the scope and the basis of the cost are currently unclear and not supported. In the FY 2025 Operating Budget Proceeding, PGW proposed the inclusion of \$2 million for a FEED study related the Richmond LNG plant. PGW’s

1 estimate of \$2 million for the study was based on 2% of the purchase and installation the
2 new LNG plant. In the Capital Budget Proceeding, the commencement of the project was
3 contemplated for FY 2027. In the 2025 Operating Budget proceeding, I testified that
4 PGW's Richmond LNG project had not yet been properly vetted and that it was unclear
5 how the project impacts the City of Philadelphia Office of Sustainability initiatives. I also
6 expressed concern that, if the project ultimately is not approved, the budgeted funds for the
7 FEED study would represent a stranded investment. Based on those factors, I
8 recommended the \$2 million for the FEED study not be approved. The Commission
9 subsequently denied PGW's request for funding for the FEED study.

10 While I acknowledge the Commission's 2027 Capital Budget Resolution and Order
11 expressed the Commission's expectation that PGW would include \$4 million in its
12 proposed FY 2027 Operating Budget for the FEED study, the basis for that amount has not
13 been explained. Moreover, the Commission has denied PGW's request to move forward
14 with the Richmond LNG project at this time. Additionally, as discussed below, the
15 Commission has requested that PGW conduct an Environmental Impact Study, which may
16 raise questions about the consequences of undertaking the Richmond LNG project.

17 Due to these factors, I do not believe the \$4 million expenditure has been
18 substantiated, nor has its necessity been demonstrated. I therefore recommend the
19 Commission deny PGW the \$4 million requested for the FEED study. Additionally, if the
20 Commission does not deny PGW's request, it remains the case that the amount has not
21 been substantiated. Based on my understanding of how PGW derived the cost of the FEED
22 study previously, I therefore recommend that, if the Commission approves PGW's
23 proposed FEED study, it should approve an adjustment which includes \$2 million for the
24 FEED study. That adjustment would reduce the operating budget by \$2 million.

1 **B. Administrative Consulting – Environmental Studies**

2 Q. PLEASE EXPLAIN YOUR RECOMMENDATION FOR ADMINISTRATIVE
3 CONSULTING – ENVIRONMENTAL STUDIES.

4 A. PGW’s filed budget did not include any proposed expenditure for Administrative
5 Consulting – Environmental Studies. In response to OB-ID-1, PGW updated its
6 Administrative Consulting schedule, and its proposed budget, to include \$1 million for
7 Environmental Studies. Like PGW’s proposed FEED study, PGW’s budget for
8 Environmental Studies is based on the Commission’s FY 2027 Capital Budget Resolution
9 and Order, which expressed the Commission’s expectation that PGW would include \$1
10 million in its operating budget for “an environmental study.”

11 As set forth in Commission Staff’s response to OB-ID-2, the purpose of this project
12 is “to conduct an Environmental Impact Study...which must assess the environmental
13 impacts associated with the proposed replacement LNG liquefier.” Although this response
14 provides some additional information regarding the Commission’s intention, the goal of
15 this study is still somewhat unclear to me. For example, I cannot determine without more
16 information whether the proposed study is intended to compare the environmental impacts
17 of PGW’s proposed LNG facility with its existing facility, or whether it is intended to
18 evaluate the full lifecycle environmental impact of PGW’s proposed LNG facility. I
19 believe the Commission should provide further guidance to PGW before authorizing
20 expenditure on this study. I believe it would also be appropriate for the Commission to
21 articulate the standards for this study, for example, by requiring that PGW’s consultant
22 adhere to best practice principles for environmental impact assessments supported by the
23 International Association for Impact Assessment. As a result, I recommend the \$1 million
24 be approved on a conditional basis, pending further clarification from the Commission.

1 However, I note that the Commission's desire for an Environmental Impact Study
2 indicates that the Commission intends to review the results of the study prior to considering
3 a future capital budget proposal for PGW's LNG project. This constitutes further support
4 for my adjustment concerning the FEED study, above. Indeed, if the Commission
5 determines, on the basis of the Environmental Impact Study, that PGW's proposed LNG
6 project should not be pursued, expenditure on the FEED study would be a waste of
7 ratepayer dollars.

8 **C. Payroll and Labor Expenses**

9 Q. PLEASE EXPLAIN YOUR RECOMMENDATION FOR PAYROLL LABOR
10 COSTS.

11 A. Payroll costs are a significant cost incurred by PGW. The FY 2027 operating budget
12 reflects an increase of \$11,012,000, or approximately 6.6% compared to the Estimated
13 FY 2026 cost. According to PGW, the labor expenses are impacted by a number of
14 variables including personnel levels and wages/fringe benefits. PGW projects the FY
15 2027 staffing level to be 1,637 full-time employees (FTEs). In addition, PGW is
16 forecasting payroll wage rate increases of 5.25% for non-union personnel and a general
17 wage increase of 2.0% for union personnel, respectively.

18 PGW explained that its payroll budget was calculated on 1,637 FTEs. However,
19 PGW's recent history shows that it has not maintained 1,637 employees. Therefore, I
20 believe the payroll in the budget, based on 1,637 employees, overstates a reasonable
21 allowance for employees and the payroll costs. The adjustment I am recommending
22 reduces the number of employees from 1,637 FTEs by recognizing a 2% vacancy
23 adjustment. Since I made an adjustment to the level of employees (and payroll) I also
24 adjusted employee benefits as a corresponding adjustment based on the use of PGW's

1 employee benefits factor. My adjustment to labor expenses reduces the operating budget
2 by \$3.877 million.

3 **D. Excess Liability Insurance**

4 Q. PGW PROPOSED AN INCREASE IN EXCESS LIABILITY INSURANCE
5 PREMIUM. WHAT IS YOUR RECOMMENDATION?

6 A. PGW has requested an increase of \$236,000 for its proposed excess liability insurance
7 coverage. The annual excess liability insurance premium is not yet known at this point in
8 time. PGW indicates that the cost of the policy will not be known until the coverage is
9 renewed. Since PGW admits that the cost of the excess liability insurance is not yet known,
10 I recommend conditional funding for the proposed increase in this expense.

11 Q. WHY DO YOU BELIEVE YOUR CONDITIONAL FUNDING
12 RECOMMENDATION IS REASONABLE?

13 A. For FY 2026, PGW proposed a budget for excess liability insurance of \$5.045 million, or
14 a \$1.019 million increase in the cost of excess liability insurance. According to the Budget
15 Exam for Risk Management, the annual cost of the FY 2026 is estimated to be \$4.801
16 million. Because of the uncertainty related to projecting the cost of insurance, conditional
17 funding is the reasonable approach to avoid a higher than necessary budget allotment. Also,
18 this approach is consistent with my recommendation for the FY 2026 operating budget.

19 **E. 9th & Diamond Environmental Remediation**

20 Q. WHAT IS YOUR RECOMMENDATION FOR PGW'S PROPOSED INCREASE
21 IN REMEDIATION COSTS FOR THE 9TH & DIAMOND ENVIRONMENTAL
22 SITE?

23 A. The Ninth and Diamond site is the location of old PGW operations. PGW has been actively
24 investigating the extent of environmental contamination at the site. Currently, the extent to
25 which an environmental problem exists is not known. PGW has hired environmental

1 consultants and conducted some monitoring of wells there to measure the extent of any
2 potential contamination of the site. PGW's proposed budget for the remediation of the site
3 is based on the worst case scenario. Since there is significant uncertainty regarding the
4 extent of contamination and the cost of remediation activity, I am recommending this
5 budget line item for conditional funding.

6 **F. Information Services**

7 Q. PLEASE EXPLAIN YOUR RECOMMENDATION RELATED TO
8 INFORMATION SERVICES.

9 A. PGW has included numerous requests for funding information services expenses related to
10 services, equipment and software solutions. From my review of the proposed funding
11 requests, there were several instances where there were relatively large requested funding,
12 but the supporting documentation provided insufficient detail to substantiate the claim. Part
13 of my responsibility in the review of the operating budget is to form an opinion on the
14 reasonableness of the budget request. Below, I provide a table which summarizes the
15 certain requests for funding that, based on conversations with PGW, are based on internal
16 estimates rather than vendor quotes or invoices. Without such supporting documentation,
17 I am unable to form an opinion regarding the reasonableness of these expenditures. As a
18 result, I am recommending these budget line items for conditional funding.

Discovery Ref.	Description	Amount
PA-OB-22(b)	Network & System Engineering under General Material	
	Field laptops	\$ 2,000,000
	Desktop, laptop, Nano (small form-factor PC's)	200,000
	Miscellaneous equipment, peripherals	200,000
PA-OB-22(d)	Network & System Engineering under Purchased Services	
	One additional System Engineer	250,000
	One additional Network Engineer Consultant	190,000
PA-OB-22(f)	Non-IS Department Technology	
	Translation Services was moved under VP Regulatory Affairs	400,000
PA-OB-22(g)	Network & System Engineering under Software Subscriptions	
	Microsoft EA agreement	1,574,000
	VMWare software maintenance	240,000
	Island Enterprise Browser	270,000
PA-OB-22(h)	Network & System Engineering under Software Subscriptions	
	Microsoft EA/SA	1,574,000
	VMWare Enterprise Foundation	574,000
	ActivTrak (BIRCH GROVE SOFTWARE INC)	220,000
	Island Enterprise Web Browser	270,000
	Other Software Subscription	253,000
PA-OB-22(i)	Security Control under Software Subscriptions	
	Varonis Data Security Saas Solution	200,000
PA-OB-22(j)	Security Control under Software Subscriptions	
	Palo Alto Subscription	300,000
	Varonis Data Security Saas (Software as a Service) Solution	200,000
PA-OB-22(k)	VP Regulatory Compliance increase	
	SEW My Account Software Regulatory Intelligence;	1,400,000
PA-OB-22(l)	Non-IS Dept. Technology Expenses under Software Subscriptions	
	SmartCX Subscription	1,400,000
	Total	<u>\$ 11,715,000</u>

G. Special Legal Fees

Q. PLEASE EXPLAIN YOUR RECOMMENDED ADJUSTMENT TO SPECIAL LEGAL FEES.

A. PGW included \$1.9 million in special legal fees in the FY 2027 Operating Budget. Of this total, \$1.8 million of this amount relates to categories that have been included in the operating budget annually but have been significantly underspent annually by an average of \$1.061 million. A summary of the Over/Under annual spending is presented in the tables below.

PHILADELPHIA GAS WORKS
Special Legal Expenses
Over or Under Budget Summary

Special Legal - Law Firms	FY 2022			FY 2023			FY 2024		
	Budget	Actual	Over/(Under) Budget	Budget	Actual	Over/(Under) Budget	Budget	Actual	Over/(Under) Budget
PGC/LOCAL Regulatory	\$97,000	\$44,089	(\$52,911)	\$97,000	\$27,360	(\$69,640)	\$142,000	\$77,940	(\$64,060)
Taxes & Revenue Matters	25,000	0	(25,000)	25,000	51,964	26,964	37,000	22,373	(14,627)
Ballard Spahr	0	0	0	0	0	0	0	675	675
Econsult	0	0	0	0	0	0	0	2,758	2,758
Baker & Hostetler LLP	0	0	0	0	0	0	0	2,186	2,186
Environmental	100,000	2,857	(97,143)	100,000	19,244	(80,756)	146,000	1,460	(144,540)
Eckert Seamans Cherin & Mellott, LC	0	677,725	677,725	100,000	860,480	760,480	0	214,828	214,828
Eugene David Chanin	0	0	0	0	0	0	0	0	0
Montgomery McCracken Walker & Rhoads	0	57,210	57,210	0	3,930	3,930	0	660	660
Pension, Benefits & Related Matters	80,000	111,333	31,333	80,000	106,667	26,667	117,000	66,746	(50,254)
Employment	150,000	83,427	(66,573)	150,000	729	(149,271)	219,000	94,709	(124,291)
Ramon D Townsend	120,000	69,052	(50,948)	150,000	57,313	(92,687)	176,000	88,752	(87,248)
Employment Labor	200,000	15,521	(184,479)	50,000	3,930	(46,070)	293,000	2,138	(290,862)
Toxic Torts	50,000	0	(50,000)	50,000	0	(50,000)	73,000	0	(73,000)
Landlord and Other Liens	25,000	0	(25,000)	150,000	0	(150,000)	37,000	0	(37,000)
General Litigation	100,000	0	(100,000)	100,000	0	(100,000)	146,000	0	(146,000)
General Transactional Misc. Spec. Projs.	750,000	0	(750,000)	750,000	0	(750,000)	1,251,000	0	(1,251,000)
	<u>\$1,697,000</u>	<u>\$1,061,214</u>	<u>(\$635,786)</u>	<u>\$1,802,000</u>	<u>\$1,131,617</u>	<u>(\$670,383)</u>	<u>\$2,637,000</u>	<u>\$575,225</u>	<u>(\$2,061,775)</u>

1

PHILADELPHIA GAS WORKS
Special Legal Expenses
Over or Under Budget Summary

Special Legal - Law Firms	FY 2025			FY 2026		FY 2027	
	Budget	Actual	Over/(Under) Budget	Budget	Estimate	Over/(Under) Budget	Budget
PGC/LOCAL Regulatory	\$100,000	\$48,560	(\$51,440)	\$100,000	\$100,000	\$0	\$100,000
Taxes & Revenue Matters	70,000	17,727	(52,273)	100,000	50,000	(50,000)	70,000
Ballard Spahr	0	0	0	0	0	0	0
Econsult	0	0	0	0	0	0	0
Baker & Hostetler LLP	0	0	0	0	0	0	0
Environmental	75,000	2,804	(72,196)	75,000	40,000	(35,000)	75,000
Eckert Seamans Cherin & Mellott, LC	500,000 ^{1/}	1,098,506	598,506	0	0	0	0
Eugene David Chanin	0	25,000	25,000	0	0	0	0
Montgomery McCracken Walker & Rhoads	0	0	0	0	0	0	0
Pension, Benefits & Related Matters	80,000	66,666	(13,334)	100,000	95,000	(5,000)	100,000
Employment	150,000	18,297	(131,703)	150,000	120,000	(30,000)	150,000
Ramon D Townsend	120,000	107,100	(12,900)	120,000	120,000	0	120,000
Employment Labor	50,000	585	(49,415)	150,000	50,000	(100,000)	150,000
Toxic Torts	50,000	0	(50,000)	50,000	0	(50,000)	50,000
Landlord and Other Liens	150,000	0	(150,000)	150,000	150,000	0	150,000
General Litigation	100,000	0	(100,000)	100,000	0	(100,000)	100,000
General Transactional Misc. Spec. Projs.	800,000	(8,880)	(808,880)	800,000	100,000	(700,000)	800,000
	<u>\$2,245,000</u>	<u>\$1,376,365</u>	<u>(\$868,635)</u>	<u>\$1,895,000</u>	<u>\$825,000</u>	<u>(\$1,070,000)</u>	<u>\$1,865,000</u>

2

3 From the tables above, it can be seen that annually the special legal fees are consistently

4 significantly underspent. In my opinion, these proposed budget amounts are unrealistic

5 budget projections because they, for the most part, are amounts that appear to be repeated

6 from year to year even though they have never been incurred. I have interpreted PGW's

1 request to mean that it is including costs that are not based on expected activities or events
2 that are reasonably expected to occur.

3 Q. WHAT HAS BEEN PGW'S POSITION WITH RESPECT TO PAST
4 RECOMMENDATIONS OF THE PUBLIC ADVOCATE TO REDUCE THE
5 SPECIAL LEGAL EXPENSE BUDGET REQUEST?

6 A. PGW has objected to recommended adjustments by the Public Advocate to reduce the
7 Special Legal Expense budget. PGW has stated that the amount it budgets is what is
8 thought to be necessary should legal advice be needed.¹ According to PGW, legal matters
9 arise often and unexpectedly.² PGW also acknowledges that it has been budgeting a
10 "fairly large" amount for special transactional work for several years.³ However, this
11 amount has never been used. In fact, in last year's operating budget proceeding, PGW
12 stated that it was anticipating issuing a request for proposals ("RFP") for potential
13 engagement that would make use of the most significant project, the special transactional
14 work, identified in the Special Legal budget.⁴ However, the expected expenditures from
15 this category shows a potential for only \$100,000 to be spent in FY 2026. PGW's witness
16 in the FY 2026 Operating Budget proceeding stated: "I tend to put out numbers that are
17 more towards what I want to spend versus what has been approved by the Commission
18 because I don't want folks to think that they can bill maximum amounts."⁵

19 Q. DO YOU AGREE WITH PGW'S APPROACH TO BUDGETING THESE
20 LEGAL EXPENSES?

21 A. No. I believe a more objective approach should be used in developing a realistic budget. It
22 is critical to review historical spending to aid in developing realistic budgets. Reviewing

¹ FY 2026 Operating Budget proceeding hearing transcript at 56-58.

² *Id.*

³ *Id.*

⁴ *Id.*

⁵ *Id.*

1 historical averages over the past several years is helpful to determine a realistic cost range
2 to be expected. In addition, it is important to consider the current year activities and the
3 likelihood that legal proceedings will continue at the current pace. This means reviewing
4 open legal matters and determining which ones will likely roll into next year. An
5 assessment by legal department staff could be conducted to use the team's views on coming
6 trends and what is happening in natural gas sector and environmental considerations.

7 Q. WHAT IS YOUR RECOMMENDATION?

8 A. I am recommending an adjustment to reflect the average of the most recent 4-year actual
9 legal expenses instead of PGW proposed budget amount of \$1.9 million. My adjustment
10 reduces the Special Legal Expense budget by \$1,623,131.
11

12 **H. Research America**

13 Q. PLEASE EXPLAIN YOUR RECOMMENDATION RELATED TO RESEARCH
14 AMERICA.

15 A. Research America is a vendor that PGW has used for customer satisfaction surveys. It
16 appears that PGW is considering a change to another vendor for FY 2027. According to
17 PGW it has increased the expense amount for this customer-related activity in
18 anticipation of an increase in cost for another vendor.

19 According to the Customer Service budget exam, PGW budgeted \$450,000 for
20 this vendor, budget the estimated FY 2026 expense is \$250,000. I am recommending an
21 adjustment which removes the increase in this expense presented by PGW because it is
22 not known at this time. As a result it is speculative. My recommended adjustment reduces
23 the operating budget by \$100,000.

1 **I. Government Relations Activities**

2 **Q. PLEASE EXPLAIN THE ADJUSTMENT YOU ARE RECOMMENDING**
3 **FOR PGW’S GOVERNMENT RELATIONS ACTIVITIES EXPENSE.**

4 A. As part of PGW’s Corporate Communications Department’s budget, \$100,000 has been
5 included and labelled as Government Relations. PGW explains that it uses this funding to
6 retain professional staff to assist with legislative and governmental advocacy activities.
7 While PGW explains that these legislative and governmental advocacy support policies
8 like infrastructure improvement, as well as securing funding for rental assistance and
9 homeowners' assistance programs, PGW’s legislative activities have also supported
10 policies that are inconsistent with objectives supported by city government. For example,
11 as was widely reported, PGW was involved in drafting state legislation that conflicted
12 with the City’s climate goals.⁶

13 Moreover, PGW is a member of American Gas Association (“AGA”), American
14 Public Gas Association, Energy Association of Pennsylvania, and Northeast Gas
15 Association. AGA and the other associations also conduct legislative and governmental
16 advocacy that support the natural gas sector. Hence, PGW’s Government Relations
17 activities are duplicative and not necessary. Therefore, I believe it is inappropriate to
18 include PGW’s Government Relations activities (lobbying activities) in the Operating
19 Budget because those activities are not necessary for the provision of utility service. In
20 other words, safe and reliable service is not disrupted by the absence of Government
21 Relations activities.

22 Therefore, I am recommending the removal of the \$100,000 that has been included
23 for Government Relations expenses.
24

⁶ <https://whyy.org/articles/pgw-emails-show-involvement-in-drafting-bill-that-runs-counter-to-climate-goals/>.

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

2 A. Yes, it does.

BEFORE THE PHILADELPHIA GAS COMMISSION

	)	
In Re: Philadelphia Gas Works Proposed	)	
Operating Budget Proceeding	)	Fiscal Year 2026 - 2027
	)	
	)	

**SCHEDULES ACCOMPANYING THE
DIRECT TESTIMONY**

OF

LAFAYETTE K. MORGAN, JR.

ON BEHALF OF

THE PUBLIC ADVOCATE

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Summary of Operating Budget Adjustments

Line No.	Description	Amount
1	Adjustment to Gas Processing FEED Study Expense	\$ (4,000,000)
2	Adjustment to Labor Expense	(3,877,057)
3	Adjustment to Proposed Excess Liability Insurance Expense	(236,000)
4	Adjustment to Environmental Remediation	(2,000,000)
5	Adjustment to Administrative Consulting – Environmental Stuc	\$ (1,000,000)
6	Adjustment to Information Services Expense	(11,715,000)
7	Adjustment to Special Legal Expenses	(1,623,131)
8	Adjustment to Research America Expenses	(100,000)
9	Adjustment to Government Relations Expenses	<u>(100,000)</u>
10	Total Adjustments	<u><u>\$ (24,651,188)</u></u>

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Gas Processing FEED Study Expense

Line No.	Description	Amount
1	Public Advocate Proposed FEED Study Expense	\$ - ^{1/}
2	PGW Proposed FEED Study Expense	<u>4,000,000</u>
3	Adjustment to Budgeted Operating Expense	<u><u>\$ (4,000,000)</u></u>

Notes

^{1/} FY 2027 Operating Budget Supplemental Filing at 124.

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Labor Expense

Line No.	Description	Number of Employees	Management	Union
	<u>Salary Adjustment</u>			
	Total Payroll			\$ 178,579,000 ^{1/}
	Vacancy Factor		2%	
1	Total FTE		1,637	
2	Reduction in FTE @ 2%		(28)	
3	Average Salary per FTE		109,089	
4	PA Reduction in Labor Costs			(3,054,497)
5	O&M Labor Costs			87% ^{3/}
6	PA Adjustment to Budgeted Labor Costs			\$ (2,663,558)
	<u>Benefits Adjustment</u>			
7	PA Adjustment to Budgeted Labor Costs			\$ (2,663,558)
8	Employee Benefits Percentage			45.56% ^{4/}
9	Adjustment to Employee Benefits			\$ (1,213,499)
10	Total Adjustment to Labor Costs			\$ (3,877,057)

Notes^{1/} FY 2027 Operating Budget Exhibit C-3.^{2/} Calculated based on average # of employees/Budgeted # of employees^{3/} Proposed FY2027 Operating Budget Exhibit C-3 Total Operating Labor (\$155,723/178,579).^{4/} OB SQ 7

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Proposed Excess Liability Insurance Expense

Line No.	Description	Amount
1	PGW Estimated Increase FY 2027 Excess Liability Insurance Policy	\$ 236,000 ^{1/}
2		
3	Adjustment to Budgeted Operating Expense	\$ (236,000)

Notes

^{1/} FY 2027 Operating Budget Supplemental Filing at 147.

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Environmental Remediation

Line No.	Description	Amount
1	PGW Environmental Expense Claim for 9th & Diamond Site	\$ 2,000,000 ^{1/}
2	Adjustment to Budgeted Operating Expense	\$ (2,000,000)

Notes

^{1/} FY 2027 Operating Budget Supplemental Filing at 147.

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Administrative Consulting – Environmental Studies

Line No.	Description	Amount
1	PGW Proposed Amount	<u>\$ 1,000,000</u>
2	Adjustment to Budgeted Operating Expense	<u>\$ (1,000,000)</u>

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Information Services Expense

Line No.	Description	Amount
1	Network & System Engineering under General Material	
2	Field laptops	\$ 2,000,000
3	Desktop, laptop, Nano (small form-factor PC's)	200,000
4	Miscellaneous equipment, peripherals	200,000
5	Network & System Engineering under Purchased Services	
6	One additional System Engineer	250,000
7	One additional Network Engineer Consultant	190,000
8	Non-IS Department Technology	
9	Translation Services was moved under VP Regulatory Affairs	400,000
10	Network & System Engineering under Software Subscriptions	
11	Microsoft EA agreement	1,574,000
12	VMWare software maintenance	240,000
13	Island Enterprise Browser	270,000
14	Network & System Engineering under Software Subscriptions	
15	Microsoft EA/SA	1,574,000
16	VMWare Enterprise Foundation	574,000
17	ActivTrak (BIRCH GROVE SOFTWARE INC)	220,000
18	Island Enterprise Web Browser	270,000
19	Other Software Subscription	253,000
20	Security Control under Software Subscriptions	
21	Varonis Data Security Saas Solution	200,000
22	Security Control under Software Subscriptions	
23	Palo Alto Subscription	300,000
24	Varonis Data Security Saas (Software as a Service) Solution	200,000
25	VP Regulatory Compliance increase	
26	SEW My Account Software Regulatory Intelligence;	1,400,000
27	Non-IS Dept. Technology Expenses under Software Subscriptions	
28	SmartCX Subscription	1,400,000
29	Adjustment	<u><u>\$(11,715,000)</u></u>

Source: PA-OB-22.

PHILADELPHIA GAS WORKS
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Special Legal Expenses

Special Law Firms	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	4-Year Average	Budget	Adjustment
PGC/LOCAL Regulatory	\$ 44,089	\$ 27,360	\$ 77,940	\$ 48,560	\$ 39,590	\$ 100,000	\$ (60,410)
Taxes & Revenue Matters	-	51,964	22,373	17,727	18,413	70,000	(51,587)
Environmental	2,857	19,244	1,460	2,804	5,273	75,000	(69,727)
Pension, Benefits & Related Matters	111,333	106,667	66,746	66,666	70,282	100,000	(29,718)
Employment	83,427	729	94,709	18,297	39,432	150,000	(110,568)
Ramon D Townsend	69,052	57,313	88,752	107,100	64,443	120,000	(55,557)
Employment Labor	15,521	3,930	2,138	585	4,435	150,000	(145,565)
Toxic Torts	-	-	-	-	-	50,000	(50,000)
Landlord and Other Liens	-	-	-	-	-	150,000	(150,000)
General Litigation	-	-	-	-	-	100,000	(100,000)
General Transactional Misc. Spec. Projs.	-	-	-	-	-	800,000	(800,000)
	<u>\$ 326,279</u>	<u>\$ 267,207</u>	<u>\$ 354,118</u>	<u>\$ 261,739</u>	<u>\$ 241,869</u>	<u>\$ 1,865,000</u>	<u>\$ (1,623,131)</u>

Note:

Compiled from Operating Budget Filings

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Research America Expenses

Line No.	Description	Amount
1	PGW Proposed Increase	\$ 100,000
2	Adjustment to Budgeted Operating Expense	<u>\$ (100,000)</u>

Philadelphia Gas Works
Fiscal Year 2027 Operating Budget Proceeding
Adjustment to Government Relations Expenses

Line No.	Description	Amount
1	Legislative & Governmental Expenses	<u>\$ 100,000</u> ^{1/}
2		
3	Adjustment to Budgeted Operating Expense	<u><u>\$ (100,000)</u></u>

FY 2027 Operating Budget Supplemental Filing at 101.

BEFORE THE PHILADELPHIA GAS COMMISSION

	)	
In Re: Philadelphia Gas Works Proposed	)	
Operating Budget Proceeding	)	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.