



BOULT • CUMMINGS
CONNERS • BERRY PLC

RECEIVED

2004 JUL 26 PM 1:50

Email

hwalker@boultcummings.com

Henry Walker

(615) 252-2363

Fax (615) 252-6363

T.R.A. DOCKET ROOM

July 26, 2004

Honorable Pat Miller, Chairman
c/o Sharla Dillon, Docket and Records Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re. *Petition of Chattanooga Gas Company for Approval of Adjustment of its
Rates and Charges and Revised Tariff*
Docket No. 04-00034

Dear Chairman Miller:

Enclosed please find the original and fourteen (14) copies of Chattanooga Manufacturers Association's Second Supplemental Responses to Chattanooga Gas Company's First Set of Data Requests.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By:

Henry Walker
Henry Walker 1CG

HW/kg

969938 v1
104599-001
7/26/2004

LAW OFFICES

414 UNION STREET • SUITE 1600 • PO BOX 198062 • NASHVILLE • TN • 37219
TELEPHONE 615 244 2582 FACSIMILE 615 252 6380 www.boultcummings.com

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:	)	
PETITION OF CHATTANOOGA	)	
GAS COMPANY TO CHANGE AND	)	DOCKET NO. 04-00034
INCREASE CERTAIN RATES AND	)	
CHARGES AND REVISED TARIFF	)	

**CHATTANOOGA MANUFACTURERS ASSOCIATION'S SECOND SUPPLEMENTAL
RESPONSES TO CHATTANOOGA GAS COMPANY'S FIRST SET OF DATA
REQUESTS**

Pursuant to *Rules 26, 33 and 34 of the Tennessee Rules of Civil Procedure* and *Tennessee Code Annotated §4-5-301, et seq.*, and in full compliance with the July 20, 2004 Order Resolving Motions to Compel, the Chattanooga Manufacturers Association's Intervention Group (hereinafter "CMA"), by and through its attorneys, submits the following second set of supplemental responses to the First Set of Data Requests from Chattanooga Gas Company (the "Company") propounded upon CMA, stating as follows:

GENERAL OBJECTIONS

1. CMA objects to the definitions and instructions contained in the data requests for production to the extent that the definitions and instructions attempt to impose on CMA a burden or obligation greater than that required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.
2. CMA objects to the data requests to the extent they call for information and the production of documents which are protected from disclosure by the attorney-client privilege, the attorney work product doctrine or any other applicable privilege or protection.
3. CMA objects to the Company's data requests to the extent that they seek

information relating to matters not at issue in this litigation or to the extent they are not reasonably calculated to lead to the discovery of admissible evidence. By providing information in response to these requests, CMA does not concede that such information is relevant, material or admissible in evidence. CMA reserves all rights to object to the use of such information as evidence.

4. CMA objects to Company's data requests to the extent that the Company is attempting to impose on CMA obligations to supplement its responses beyond those required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

5 CMA objects to the Company's data requests to the extent that the Company is attempting to require CMA to provide information and produce documents beyond those in its possession, custody or control as that phrase is used in the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

6. CMA objects to the Company's data requests to the extent that they seek information and documents that are readily available through public sources or are in the Company's own possession, custody or control. It is unduly burdensome and oppressive to require CMA to respond or produce documents that are equally or more available to Company.

SUPPLEMENTAL RESPONSES

9. Provide detailed workpapers, cross-referenced to source documents, which show the computation of each amount of any exhibit that is to be filed by the Chattanooga Manufacturers Association that is different from the corresponding amount presented on Chattanooga Gas Company's exhibits filed in this docket.

Supplemental Response No. 9: Subject to and without waiving all objections previously

made, please see the attached documents as well as the contemporaneously submitted pre-filed testimony

11. Produce copies of all documents or things shown to, delivered to, received from, relied upon or prepared by any witness that may appear on behalf of the Chattanooga Manufacturers Association in any hearing in this docket, which are related to the witness(es)' expected testimony in this case, whether or not such documents are supportive of such testimony, including without limitation all documents or things provided to that witness for review in connection with testimony and opinions.

Supplemental Response No. 11: Subject to and without waiving all objections previously made, see the contemporaneously submitted pre-filed testimony and any exhibits attached thereto. CMA witnesses generally relied upon documents filed in conjunction with this rate case as reflected in and available from the Authority's website or otherwise available from the Authority docket clerk.

12. Produce a copy of all documents which relate or pertain to any factual information provided to, gathered by, utilized or relied upon by any witness that may appear on behalf of the Chattanooga Manufacturers Association in any hearing in this docket in evaluating, reaching conclusions or formulating an opinion in this matter.

Supplemental Response No. 12: Subject to and without waiving all objections previously made, see the contemporaneously submitted pre-filed testimony and any exhibits attached thereto.

13. Produce copies of any and all testimony and exhibits entered in any proceeding pertaining to a regulated utility by any witness that may appear on behalf of the Chattanooga Manufacturers Association in any hearing in this docket.

Supplemental Response No. 13: Subject to and without waiving objections previously made, CMA notes that in the July 20, 2004 Order Resolving Motions to Compel, the Hearing Officer indicated that once CMA has provided the identity of its witnesses and a list of all proceedings in which they have testified, the Company shall amend and narrow the scope of this request. CMA has attached a list of the proceedings in which Alan Chalfant has appeared. The appearances of other CMA witnesses in proceedings in which CMA has intervened pertaining to regulated utilities are contained in their pre-filed testimony.

14. Produce a copy of all articles or papers written by or co-written by any witness that may appear on behalf of the Chattanooga Manufacturers Association in any hearing in this docket, whether published or not.

Supplemental Response No. 14: Subject to and without waiving objections previously made, none.

16. If the Chattanooga Manufacturers Association proposes a rate design that is different from the design proposed by Chattanooga Gas Company, produce copies of all workpapers, cross-referenced to source documents, which support the Chattanooga Manufacturers Association proposed rate design.

Supplemental Response No. 16: Subject to and without waiving all objections previously made, see the contemporaneously submitted pre-filed testimony and any exhibits attached thereto.

21. Please provide the name, employer, position/title, business address and telephone number of any witness(es) that will testify on behalf of CMA in this docket

Supplemental Response No. 21:

Subject to and without waiving the above objections, the requested information is

provided below; however, please refer any and all requests or contacts to counsel for CMA.

Alan Chalfant
Managing Principal
Brubaker & Associates, Inc.
1215 Fern Ridge Parkway, Suite 208
St. Louis, Missouri 63141
(314) 275-7007

Ray Childers
President
Chattanooga Manufacturers Association
100 Cherokee Boulevard, Suite 313
Chattanooga, TN 37405
(423) 266-1902

Tom Hodge (may testify)
Manager
Alstom Power, Inc.
911 West Main Street
Chattanooga, Tennessee 37402
(423) 752-2594

Dan Nuckolls
Director of Operations and Maintenance
Koch Foods, LLC
1835 Kerr Street
Chattanooga, Tennessee 37401
(424) 266-0351

Tim Spires
Director of Manufacturing
NA Industries, Inc
P.O. Box 6407
Chattanooga, Tennessee 37406
(423) 624-6496

Earl Burton
Energy Consultant
Tennessee Energy Consultants
100 East 10th Street, Suite 401
Chattanooga, Tennessee 37402

Respectfully Submitted,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By: Henry Walker
HENRY M. WALKER, Esq. KG

KRISTY R. GODSEY, Esq
414 Union Street, Suite 1600
Nashville, Tennessee 37219
615-244-2582

-and-

GRANT, KONVALINKA & HARRISON, P.C.

DAVID C. HIGNEY (BPR #14888)
633 Chestnut Street, 9th Floor
Chattanooga, Tennessee 37450
423-756-8400

CERTIFICATE OF SERVICE

I hereby certify that I have on this _____ day of July, 2004, served the foregoing pleading either by fax, overnight delivery service or first class mail, postage prepaid, to all parties of record at their addresses shown below:

D. Billye Sanders, Esq.
Waller, Lansden, Dortch & Davis, PLLC
Nashville City Center
511 Union Street, Suite 2100
Nashville, Tennessee 37219-1760

Vance Broemel, Asst. Attorney General
Tim Phillips, Asst. Attorney General
Office of Attorney General
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, Tennessee 37202

Dale Grimes, Esq.
Bass, Berry & Sims, PLC
AmSouth Center, Suite 2700
315 Deaderick Street
Nashville, Tennessee 37238

Henry Walker
Henry Walker 1CG
BOULT, CUMMINGS, CONNERS & BERRY, PLC

Brubaker & Associates, Inc
Testimony Filed in Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	POCKET	SUBJECT 1	SUBJECT 2	SUBJECT 3	DATE	WEEKS
6104	SOUTH JERSEY GAS COMPANY	Direct	NJ	GR0300683	Positive Capacity	Revenue Allocation		2/12/2004 ARC	5
7892	ARKANSAS WESTERN GAS COMPANY	Direct	AR	GR0300683	Transportation Service			5/1/2004 ARC	5
7992	ARKANSAS WESTERN GAS COMPANY	Direct	AR	02-227 U	Transportation Service			7/1/2003 ARC	4
7992	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 115	Cost of Service	Revenue Requirement	Rate Design	9/1/2003 ARC	4
7992	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 115	Cost of Service	Revenue Requirement	Rate Design	9/26/2003 ARC	4
7992	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 113	Cost of Service	Revenue Allocation	Rate Design	9/10/2003 ARC	4
7992	WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	2900-ER 103	Cost of Service	Revenue Requirement	Rate Design	9/22/2003 ARC	4
7942	KALKAUNA UTILITIES	Rebuttal	WI	2900-ER 101	Cost of Service	Revenue Requirement	Rate Design	3/17/2003 ARC	4
7942	SIERRA PACIFIC POWER COMPANY	Direct	NV	02-014	Qualification of Adjustments			4/25/2003 ARC	4
7956	COMMONWEALTH EDISON COMPANY	Direct	IL	02-0479	Market Power			8/22/2003 ARC	4
7811	ELIZABETHTOWN GAS COMPANY	Direct	NJ	GR02040245	Interim Rate Rules			9/6/2002 ARC	4
7811	QUESTAR GAS COMPANY	Direct	UT	02-057-02	Revenue Requirement			8/30/2002 ARC	4
7811	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 112	Cost of Service	Revenue Allocation	Rate Design	10/4/2002 ARC	4
7812	WISCONSIN POWER & LIGHT COMPANY	Rebuttal	WI	6690-UR 112	Cost of Service	Revenue Allocation	Rate Design	10/16/2002 ARC	4
7795	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR 114	Cost of Service	Revenue Allocation	Rate Design	10/30/2002 ARC	4
7773	VARIOUS UTILITIES	Direct	CA	02-01-011	Exit Fee			6/1/2002 ARC	4
7773	VARIOUS UTILITIES	Rebuttal	CA	02-01-011	Exit Fee			6/2/2002 ARC	4
7792	SIERRA PACIFIC POWER COMPANY	Direct	NV	01-11030 01 11031	Deferred Cost Recovery	Purchased Power Costs		4/22/2002 ARC	4
7792	SIERRA PACIFIC POWER COMPANY	Direct	NV	01-11030 01 11031	Cost of Service	Revenue Allocation	Rate Design Issues	3/22/2002 ARC	4
7727	SIERRA PACIFIC POWER COMPANY	Rebuttal	NV	01-0637	Functionalization of Common Costs	Revenue Allocation		4/29/2002 ARC	4
7712	CENTRAL ILLINOIS LIGHT COMPANY	Rebuttal	IL	01-0637	Functionalization of Common Costs	Revenue Allocation		1/13/2001 ARC	4
7703	WISCONSIN ELECTRIC UTILITIES	Direct	WI	05-EL-129	Deferred Cost Recovery			1/13/2001 ARC	4
7671	WISCONSIN POWER & LIGHT COMPANY	Rebuttal	WI	6690-UR 111	Cost of Service	Rate Design	Revenue Allocation	3/1/2002 ARC	4
7671	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6690-UR 111	Cost of Service	Rate Design	Revenue Allocation	3/22/2002 ARC	4
7671	COMMONWEALTH EDISON COMPANY	Direct	IL	01-0423	Functionalization	Revenue Allocation	Rate Design	8/23/2001 ARC	4
7627	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	01-0423	Functionalization	Revenue Allocation	Rate Design	10/1/2001 ARC	4
7594	WISCONSIN PUBLIC SERVICE CORPORATION	Interim	WI	6690-UR 113 (Interim)	Cost of Service	Revenue Requirement		10/1/2001 ARC	4
7594	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 113	Rate Design	Revenue Requirement	Rate Design	12/1/2001 ARC	4
7594	WISCONSIN PUBLIC SERVICE CORPORATION	Interim	WI	6690-UR 113	Cost of Service	Revenue Allocation		13/9/2001 ARC	4
7518	PACIFICORP	Interim	UT	01-035-01	Purchased Power Costs			6/5/2001 ARC	4
7518	PACIFICORP	Direct	UT	01-035-01	Purchased Power Costs			6/15/2001 ARC	4
7518	PACIFICORP	Rebuttal	UT	01-035-01	Rate Design			8/1/2001 ARC	4
7518	PACIFICORP	Rebuttal	UT	01-035-01	Rate Design			11/23/2001 ARC	4
7518	PACIFICORP	Rebuttal	UT	01-035-01	Rate Design			4/9/2001 ARC	4
7508	WISCONSIN ELECTRIC POWER COMPANY	Interim	WI	6630-UR 111	Fuel Cost Adjustment			8/14/2000 ARC	4
7508	WISCONSIN ELECTRIC POWER COMPANY	Interim	WI	6630-UR 111	Fuel Cost Adjustment			8/16/2001 ARC	4
7507	WISCONSIN POWER & LIGHT COMPANY	Interim	WI	6680-UR 110	Rate Increase			8/31/2001 ARC	4
7507	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6680-UR 110	Rate Increase			11/23/2001 ARC	4
7369	PG&E ENERGY INC	Direct	PA	R-00005119	Revenue Requirement	Cost of Service		6/26/2000 ARC	4
7355	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 112	Revenue Requirement	Cost of Service		8/14/2000 ARC	4
7339	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6630-UR 111	Cost of Service	Cost Allocation	Cashout Mechanism	8/16/2000 ARC	4
7339	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-UR 111	Interim Rate Increase	Intermittent Sales		8/23/2000 ARC	4
7235	WISCONSIN ELECTRIC POWER COMPANY	Interim	WI	6630-UR 111	Cashout Mechanism	Intermittent Sales		8/23/2000 ARC	4
7235	WISCONSIN ELECTRIC POWER COMPANY	Interim	WI	6630-UR 111	Interim Increase	Rate Design		8/23/2000 ARC	4
7235	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-UR 111	Cost of Service	Revenue Allocation	Rate Design	9/1/2000 ARC	4
7180	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 111	Interim Rate Rules	Revenue Requirement		9/17/1999 ARC	4
7180	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 111	Revenue Requirement	Revenue Allocation		9/13/1999 ARC	4
7145	VARIOUS UTILITIES	Direct	WI	05-CE-108	Nitrogen Oxide Compliance Costs			10/1/1999 ARC	4
7145	VARIOUS UTILITIES	Rebuttal	WI	05-CE-108	Nitrogen Oxide Compliance Costs			10/1/1999 ARC	4
7141	WISCONSIN POWER & LIGHT COMPANY	Rebuttal	WI	6680-UR 110	YZK			4/1/1999 ARC	4
7090	COMMONWEALTH EDISON COMPANY	Direct	IL	99-0120 99-0134 99-0140	Cost of Service	Delivery Service Rates		4/1/1999 ARC	4
7079	COMMONWEALTH EDISON COMPANY	Direct	IL	99-0117	Cost of Service	Delivery Service Rates		4/1/1999 ARC	4
7068	KANSAS CITY POWER & LIGHT COMPANY/WESTERN RESOURCES	Direct	MO	EL-01-545	Revenue Allocation	Revenue Allocation		4/1/1999 ARC	4
7040	KANSAS CITY POWER & LIGHT COMPANY	Direct	MO	EL-01-545	Revenue Allocation	Balancing Services		4/1/1999 ARC	4
6944	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-UR 110 Phase II Gas	Transportation Service	Cost of Service		1/1/1999 ARC	4
6944	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-UR 110 Phase II Gas	Rate Design	Cost of Service		1/1/1999 ARC	4
6944	WISCONSIN ELECTRIC POWER COMPANY	Supplemental	WI	6630-UR 110 Phase II	Rate Design	Cost of Service		8/1/1998 ARC	4
6847	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR 111	Revenue Allocation	Rate Design		8/1/1998 ARC	4
6847	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6630-UR 110	Interim Revenue Increase	Interim Revenue Increase		9/1/1998 ARC	4
6819	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-UR 110	Interim Rate Increase	Interim Rate Increase		10/1/1997 ARC	4
6819	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-UR 110	Rate Case Filing	Rate Case Filing		10/1/1997 ARC	4
6819	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-UR 110	Revenue Allocation	Revenue Allocation		10/1/1997 ARC	4
6806	GPU ENERGY	Direct	PA	R-00974003R-00874009	Competitive Retail Market			10/1/1997 ARC	4
6806	GPU ENERGY	Direct	PA	R-00974003R-00874009	Competitive Retail Market			10/1/1997 ARC	4
6806	GPU ENERGY	Rebuttal	PA	R-00974003R-00874009	Competition			10/1/1997 ARC	4
6806	GPU ENERGY	Rebuttal	PA	R-00974003R-00874009	Competition			10/1/1997 ARC	4
6841	WESTERN PUBLIC SERVICE CORPORATION	Direct	WY	97-00362-076-MER	System Improvements			9/1/1997 ARC	4
6562	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR 110	Proposed Rate Design			2/1/1996 ARC	4
6542	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6680-UR 110	Proposed Rate Design			2/1/1996 ARC	4
6542	WISCONSIN POWER & LIGHT COMPANY	Supplemental	WI	6680-UR 110	Proposed Rate Design			2/1/1996 ARC	4
6542	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	6630-UR 110	Fuel Costs			2/1/1997 ARC	4

Brubaker & Associates, Inc
Testimony Filed In Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	SUBJECT 3	SUBJECT 4	DATE	WITNESS
6484	IES UTILITIES INC	Direct	WI	EC95-16-000	Market Power	Independent System Operator	Utility Mergers		9/1/1987 ARC	
6459	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	EC95-16-000	Market Power	Independent System Operator	Utility Mergers		5/1/1996 ARC	
6418	CINCINNATI GAS & ELECTRIC COMPANY	Direct	OH	95-04-002	Revenue Allocation				8/1/1996 ARC	
6381	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	95-04-002	Revenue Allocation				7/1/1995 ARC	
6312	UGI UTILITIES INC	Direct	PA	R-00953297	Cost of Service	Rate Design			6/1/1995 ARC	
6272	OKLAHOMA NATURAL GAS COMPANY	Rebuttal	OK	R-00953297	Cost of Service	Rate Design			6/1/1995 ARC	
6277	OKLAHOMA NATURAL GAS COMPANY	Direct	OK	R-00953297	Cost of Service	Rate Design			5/1/1995 ARC	
6233	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	94-12-005	Cost of Service	Rate Design			5/1/1995 ARC	
6209	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	94-09-006	Cost of Service	Rate Design			12/1/1995 ARC	
6153	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	94-09-006	Cost of Service	Rate Design			12/1/1995 ARC	
6130	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	94-09-006	Cost of Service	Rate Design			12/1/1995 ARC	
6130	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	A-99-03-014	Rate Design	Rate Design			9/29/2000 ARC	
6130	VARIOUS UTILITIES	Direct	CA	A-99-03-014	Rate Design	Rate Design			9/29/2000 ARC	
6130	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	A-99-03-014	Rate Design	Rate Design			9/29/2000 ARC	
6108	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	94-05-044	Rate Design	Rate Design			9/1/1994 ARC	
6108	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	94-05-044	Rate Design	Rate Design			9/1/1994 ARC	
6100	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	95-08-000	Rate Design	Rate Design			9/1/1995 ARC	
6100	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	95-08-000	Rate Design	Rate Design			9/1/1995 ARC	
6070	UGI UTILITIES INC	Direct	PA	05-09-101	Rate Design	Rate Design			9/1/1995 ARC	
6070	UGI UTILITIES INC	Direct	PA	05-09-101	Rate Design	Rate Design			9/1/1995 ARC	
6029	PANHANDLE EASTERN PIPE LINE COMPANY	Direct	PA	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
6029	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5978	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5978	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5978	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5973	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5973	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5933	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5933	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5933	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	R-00933297	Rate Design	Rate Design			9/1/1998 ARC	
5888	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	93-12-025	Rate Design	Rate Design			9/1/1993 ARC	
5888	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	93-12-025	Rate Design	Rate Design			9/1/1993 ARC	
5888	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	93-12-025	Rate Design	Rate Design			9/1/1993 ARC	
5871	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	93-12-025	Rate Design	Rate Design			9/1/1993 ARC	
5859	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	93-05-044	Rate Design	Rate Design			9/1/1993 ARC	
5852	COLUMBIA GAS OF PENNSYLVANIA INC	Direct	PA	93-05-044	Rate Design	Rate Design			9/1/1993 ARC	
5852	COLUMBIA GAS OF PENNSYLVANIA INC	Direct	PA	93-05-044	Rate Design	Rate Design			9/1/1993 ARC	
5844	NATIONAL FUEL GAS DISTRIBUTION CORPORATION	Direct	PA	93-05-044	Rate Design	Rate Design			9/1/1993 ARC	
5844	NATIONAL FUEL GAS DISTRIBUTION CORPORATION	Direct	PA	93-05-044	Rate Design	Rate Design			9/1/1993 ARC	
5838	MOUNTAIN FUEL SUPPLY COMPANY	Direct	WI	93-05-044	Rate Design	Rate Design			9/1/1993 ARC	
5830	CINCINNATI GAS & ELECTRIC CORPORATION	Direct	OH	92-1463-GA-AR	Rate Design	Rate Design			9/1/1993 ARC	
5736	CINCINNATI GAS & ELECTRIC CORPORATION	Direct	OH	92-1463-GA-AR	Rate Design	Rate Design			9/1/1993 ARC	
5716	ROCHESTER GAS & ELECTRIC CORPORATION	Direct	NY	92-1463-GA-AR	Rate Design	Rate Design			9/1/1993 ARC	
5714	PANHANDLE EASTERN PIPE LINE COMPANY	Direct	PA	92-1463-GA-AR	Rate Design	Rate Design			9/1/1993 ARC	
5714	PANHANDLE EASTERN PIPE LINE COMPANY	Direct	PA	92-1463-GA-AR	Rate Design	Rate Design			9/1/1993 ARC	
5598	MOUNTAIN FUEL SUPPLY COMPANY	Direct	WI	92-1463-GA-AR	Rate Design	Rate Design			9/1/1993 ARC	
5598	MOUNTAIN FUEL SUPPLY COMPANY	Direct	WI	92-1463-GA-AR	Rate Design	Rate Design			9/1/1993 ARC	
5580	PUBLIC SERVICE ELECTRIC AND GAS COMPANY	Direct	UT	91-057-11	Rate Design	Rate Design			9/1/1992 ARC	
5572	QUESTAR PIPELINE COMPANY	Direct	UT	91-057-11	Rate Design	Rate Design			9/1/1992 ARC	
5572	QUESTAR PIPELINE COMPANY	Direct	UT	91-057-11	Rate Design	Rate Design			9/1/1992 ARC	
5572	QUESTAR PIPELINE COMPANY	Direct	UT	91-057-11	Rate Design	Rate Design			9/1/1992 ARC	
5555	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	PA	91-11-038	Rate Design	Rate Design			9/1/1992 ARC	
5555	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	PA	91-11-038	Rate Design	Rate Design			9/1/1992 ARC	
5555	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	PA	91-11-038	Rate Design	Rate Design			9/1/1992 ARC	
5535	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	91-11-038	Rate Design	Rate Design			9/1/1992 ARC	
5535	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	91-11-038	Rate Design	Rate Design			9/1/1992 ARC	
5535	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	91-11-038	Rate Design	Rate Design			9/1/1992 ARC	
5484	SOUTH JERSEY GAS COMPANY	Direct	NJ	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5474	ROCHESTER GAS & ELECTRIC CORPORATION	Direct	NY	91-E-0751	Rate Design	Rate Design			9/1/1992 ARC	
5474	ROCHESTER GAS & ELECTRIC CORPORATION	Direct	NY	91-E-0751	Rate Design	Rate Design			9/1/1992 ARC	
5469	ILLINOIS POWER COMPANY	Direct	IL	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5469	ILLINOIS POWER COMPANY	Direct	IL	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5469	ILLINOIS POWER COMPANY	Direct	IL	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5447	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5447	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5360	PENNSYLVANIA GAS & WATER COMPANY	Direct	PA	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5350	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5350	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5350	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5339	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5339	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5339	WISCONSIN PUBLIC SERVICE COMPANY	Direct	WI	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5348	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	PA	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5348	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	PA	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5336	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	PA	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5336	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	PA	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5334	NEW JERSEY NATURAL GAS COMPANY	Direct	NJ	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5334	NEW JERSEY NATURAL GAS COMPANY	Direct	NJ	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5327	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5311	TEXAS GAS TRANSMISSION CORPORATION	Direct	TX	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5311	TEXAS GAS TRANSMISSION CORPORATION	Direct	TX	91-0335	Rate Design	Rate Design			9/1/1992 ARC	
5311	TEXAS GAS TRANSMISSION CORPORATION	Direct	TX	91-0335	Rate Design	Rate Design			9/1/1992 ARC	

Brubaker & Associates, Inc
Testimony Filed in Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	SUBJECT 3	SUBJECT 4	DATE	WITNESS
6484	IES UTILITIES INC	Advised	IA	57ACX	Gas Cost Recovery				5/1/1987 ARC	
6459	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	EC35-16-000	Market Power				5/1/1986 ARC	
6418	CINCINNATI GAS & ELECTRIC COMPANY THE	Direct	OH	95-656-GA-AR	Cost of Service	Independent System Operator	Utility Mergers		8/8/1986 ARC	
6381	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	95-04-002	Revenue Allocation				7/1/1985 ARC	
6312	UG UTILITIES INC	Direct	PA	R-00953287	Cost of Service	Rate Design			5/1/1995 ARC	
6312	UG UTILITIES INC	Rebuttal	PA	R-00953287	Cost of Service	Revenue Allocation			5/1/1995 ARC	
6277	OKLAHOMA NATURAL GAS COMPANY	Direct	OK	94000477	Cost of Service	Rate Design			5/1/1995 ARC	
6277	OKLAHOMA NATURAL GAS COMPANY	Rebuttal	OK	94000477 (PHASE I)	Cost of Service				5/1/1995 ARC	
6289	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	95-01-005	Market-Based Rates				11/1/1984 ARC	
6289	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	93-09-006	Cost Allocation				7/1/1984 ARC	
6130	CALIFORNIA PUBLIC UTILITIES COMMISSION	Direct	CA	96-12-008	Rate Design				2/1/1987 ARC	
6130	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	A-89-03-014	Cost of Service	Revenue Allocation	Rate Design		9/29/2000 ARC	
6130	VARIOUS UTILITIES	Direct	CA	A 00-11-038 / 056 / A 00-10-027	Revenue Allocation	Rate Design			4/13/2001 ARC	
6115	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	94-05-044	Marginal Cost	Revenue Allocation			8/1/1994 ARC	
6108	SOUTH CAROLINA PIPELINE CORPORATION	Direct	SC	90-588-G	Market-Based Rates				9/1/1995 ARC	
6100	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	06-80-101	Allstate Interests				9/1/1998 ARC	
6070	WISCONSIN PUBLIC SERVICE COMMISSION	Rebuttal	WI	06-80-101	Rate Design				9/1/1998 ARC	
6070	UG UTILITIES INC	Rebuttal	WI	R-00932971 R-009332	Transportation Balancing				3/1/1984 ARC	
6070	UG UTILITIES INC	Rebuttal	PA	R-00932971 R-009332	Transportation Balancing				3/1/1984 ARC	
6079	PANHANDLE EASTERN PIPE LINE COMPANY	Direct	US	RP92-165-000 ET AL	Gathering Rates				1/1/1984 ARC	
6028	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	R 94-12-029 94-0	Performance Based Rate Making				9/1/1984 ARC	
6004	ANR PIPELINE COMPANY	Direct	US	RP94-43-000	Transportation Rates				5/1/1985 ARC	
5978	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	87-03-036 92-03-03	Storage Cost Allocation				9/1/1983 ARC	
5978	WISCONSIN PUBLIC SERVICE COMMISSION	Rebuttal	CA	87-03-036 92-03-03	Storage Cost Allocation				10/1/1984 ARC	
5973	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	05-GI 105	Daily Balancing				1/1/1984 ARC	
5971	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	05-GI 105	Daily Balancing				2/1/1984 ARC	
5973	WISCONSIN PUBLIC SERVICE COMMISSION	Submittal	WI	05-GI 105	Daily Balancing				8/1/1983 ARC	
5933	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	05-GI 104	Transition Costs				9/1/1983 ARC	
5898	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	93-05-044	Transition Costs				8/1/1983 ARC	
5888	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	APPLICATION 93-12-02	Revenue Allocation	Rate Design			8/1/1983 ARC	
5888	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	93-12-025 (PHASE II)	Revenue Allocation	Marginal Cost			6/1/1985 ARC	
5888	SOUTHERN CALIFORNIA EDISON COMPANY	Rebuttal	CA	93-12-025 (PHASE II)	Revenue Allocation	Revenue Allocation	Rate Design		6/1/1985 ARC	
5888	SOUTHERN CALIFORNIA EDISON COMPANY	Rebuttal	CA	93-12-025 (PHASE II)	Marginal Cost	Revenue Allocation			8/1/1985 ARC	
5869	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	68-03-016-108	Cost of Service	Rate Design			9/1/1983 ARC	
5869	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	R 832597	Transportation Rates	Revenue Allocation			3/1/1983 ARC	
5862	COLUMBIA GAS OF PENNSYLVANIA INC	Direct	PA	R 922499	Transportation Rates				4/1/1983 ARC	
5844	NATIONAL FUEL GAS DISTRIBUTION CORPORATION	Direct	PA	R 922499	Transportation Rates				4/1/1983 ARC	
5833	MOUNTAIN FUEL GAS DISTRIBUTION CORPORATION	Direct	PA	R 922499	Transportation Rates				7/1/1983 ARC	
5830	MOUNTAIN FUEL SUPPLY COMPANY	Direct	UT	91-057 11 91-057 1	Cost of Service	Revenue Allocation	Rate Design		6/1/1983 ARC	
5736	WISCONSIN NATURAL GAS COMPANY	Direct	WI	8670-GR-108	Cost of Service	Revenue Allocation	Rate Design		4/1/1983 ARC	
5716	CINCINNATI GAS & ELECTRIC COMPANY THE	Direct	OH	92-7485-GA-AR	Cost of Service	Revenue Allocation	Rate Design		2/1/1982 ARC	
5716	ROCHESTER GAS & ELECTRIC CORPORATION	Direct	NY	92-007471	Revenue Allocation	Rate Design			4/1/1982 ARC	
5714	PANHANDLE EASTERN PIPE LINE COMPANY	Direct	US	RP91-226-000	Revenue Allocation	Rate Design			4/1/1982 ARC	
5714	PANHANDLE EASTERN PIPE LINE COMPANY	Supplemental / US	US	RP91-226-000	Revenue Allocation	Rate Design			4/1/1982 ARC	
5598	MOUNTAIN FUEL SUPPLY COMPANY	Direct	UT	91-057-11	Pipeline Gathering Rates				5/1/1982 ARC	
5598	MOUNTAIN FUEL SUPPLY COMPANY	Rebuttal	UT	91-057-11	Gas Purchase Practices				5/1/1982 ARC	
5580	PUBLIC SERVICE ELECTRIC AND GAS COMPANY	Direct	UT	ER9111-1693J O	Cost of Service	Revenue Allocation	Rate Design		3/1/1982 ARC	
5572	QUESTAR PIPELINE COMPANY	Direct	US	RP91-140-000 RP91-140-000 RP91-140-000 RP91-140-000 RP91-140-000 ET AL	Cost Classification	Cost Allocation			6/1/1982 ARC	
5572	QUESTAR PIPELINE COMPANY	Rebuttal	US	RP91-140-000 RP91-140-000 RP91-140-000 RP91-140-000 RP91-140-000 ET AL	Cost Classification	Cost Allocation			6/1/1982 ARC	
5565	COLUMBIA GAS TRANSMISSION COMPANY	Direct	US	91-11-038	Marginal Cost	Rate Design			2/1/1982 ARC	
5535	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	91-11-038	Marginal Cost	Revenue Allocation	Cost Allocation		4/1/1982 ARC	
5535	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	91-11-038 (PHASE II)	Revenue Allocation	Rate Design			9/1/1982 ARC	
5484	SOUTH JERSEY GAS COMPANY	Update	NJ	91-11-038 (PHASE II)	Revenue Allocation	Rate Design			2/1/1982 ARC	
5484	SOUTH JERSEY GAS COMPANY	Direct	NJ	BRC GR91071243J O	Rate Design				3/1/1982 ARC	
5474	ROCHESTER GAS & ELECTRIC CORPORATION	Rebuttal	NY	BRC GR91071243J O	Cost of Service	Revenue Allocation			11/1/1981 ARC	
5474	ROCHESTER GAS & ELECTRIC CORPORATION	Rebuttal	NY	91-E-0765 91-E-07	Cost of Service	Rate Design			12/1/1981 ARC	
5460	WILLIAMS NATURAL GAS COMPANY	Rebuttal	US	91-E-0765 91-E-07	Marginal Cost	Rate Design			3/1/1982 ARC	
5460	WILLIAMS NATURAL GAS COMPANY	Rebuttal	US	RP91-152-000 RP91-152-000 RP91-152-000 RP91-152-000 ET AL	Cost Classification	Cost Allocation			3/1/1982 ARC	
5447	SOUTHERN CALIFORNIA EDISON COMPANY	Cross-Answer / US	US	91-05-550	Revenue Allocation	Marginal Energy Costs	Rate Design		8/1/1981 ARC	
5411	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	8690-UR 108	Rate Design				5/1/1981 ARC	
5390	PENNSYLVANIA GAS & WATER COMPANY	Direct	PA	R 901699C202	Transportation				3/1/1981 ARC	
5390	WISCONSIN PUBLIC SERVICE COMMISSION	Direct	WI	05-GI-103	Rate Design				4/1/1981 ARC	
5390	WISCONSIN PUBLIC SERVICE COMMISSION	Rebuttal	WI	05-GI-103	Rate Design				3/1/1982 ARC	
5390	WISCONSIN PUBLIC SERVICE COMMISSION	Rebuttal	WI	05-GI-103 (PHASE 2)	Gas Transit Issues				5/1/1982 ARC	
5390	WISCONSIN PUBLIC SERVICE COMMISSION	Rebuttal	WI	05-GI-103 (PHASE 2)	Gas Transit Issues				5/1/1982 ARC	
5348	COLUMBIA GAS TRANSMISSION CORPORATION	Rebuttal	US	RP90-108-000 ET AL	Cost Allocation				8/1/1981 ARC	
5348	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	US	RP90-108-000 ET AL	Cost Allocation				11/1/1981 ARC	
5336	CALIFORNIA PUBLIC UTILITIES COMMISSION	Direct	CA	R 88-08-018	Capacity Brokering				3/1/1981 ARC	
5334	NEW JERSEY NATURAL GAS COMPANY	Direct	NJ	BPU GR-9008-0786J	Rate Design				7/1/1981 ARC	
5334	SOUTHERN CALIFORNIA EDISON COMPANY	Rebuttal	CA	BPU GR-9008-0786J	Rate Design				4/1/1981 ARC	
5327	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	80-12-018 (PHASE II)	Cost of Service				10/1/1981 ARC	
5277	TEXAS GAS TRANSMISSION CORPORATION	Direct	US	RP90-104-000 ET AL	Revenue Allocation	Rate Design			11/1/1981 ARC	
5311	TEXAS GAS TRANSMISSION CORPORATION	Cross-Answer / US	US	RP90-104-000 ET AL	Cost Allocation				11/1/1981 ARC	

Brubaker & Associates, Inc
Testimony Filed in Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	SUBJECT 3	SUBJECT 4	DATE	WITNESS
5242	ROCHESTER GAS AND ELECTRIC CORPORATION	Direct	NY	90-E-0647 / 90-E-08	Cost of Service	Rate Design	Revenue Allocation		12/1/1990 ARC	
5242	ROCHESTER GAS AND ELECTRIC CORPORATION	Rebuttal	NY	90-E-0647 / 90-E-08	Rate Design	Revenue Allocation	Revenue Requirements		12/1/1990 ARC	
5242	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	90-06-001	Cost of Service	Rate Design			8/1/1990 ARC	
5242	SOUTHERN CALIFORNIA EDISON COMPANY	Rebuttal	CA	90-06-001	Marginal Cost	Rate Design			8/1/1990 ARC	
5201	CALIFORNIA PUBLIC UTILITIES COMMISSION	Direct	CA	88-06-005 (PHASE II)	Marginal Cost	Rate Design			6/1/1990 ARC	
5201	CALIFORNIA PUBLIC UTILITIES COMMISSION	Rebuttal	CA	88-06-005 (PHASE II)	Marginal Cost	Rate Design			7/1/1992 ARC	
5178	COMMONWEALTH EDISON COMPANY	Supplemental Fil	IL	90-0169	Marginal Cost	Rate Design			10/1/1990 ARC	
5174	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6890-UR 105	Cost of Service	Gas Rate Design	Revenue Allocation		10/1/1990 ARC	
5173	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6890-UR 105	Cost of Service	Electric Rate Design	Revenue Allocation		9/1/1990 ARC	
5171	CINCINNATI GAS & ELECTRIC COMPANY	Direct	OH	90-380-GA-AIR	Cost Allocation	Rate Design			10/1/1990 ARC	
5171	CINCINNATI GAS & ELECTRIC COMPANY	Supplemental	OH	90-380-GA-AIR	Cost Allocation	Rate Design			10/1/1990 ARC	
5136	COLORADO INTERSTATE GAS COMPANY	Direct	CO	RP90-69-000	Cost of Service	Rate Design	Cost Allocation		9/1/1990 ARC	
5136	COLORADO INTERSTATE GAS COMPANY	Cross-Answer	US	RP90-69-000	Cost of Service	Rate Design	Cost Allocation		9/1/1990 ARC	
5093	ILLINOIS POWER COMPANY	Rebuttal	IL	90-0006	Cost of Service	Rate Design			11/1/1991 ARC	
5073	COLUMBIA GAS OF OHIO INC	Direct	OH	88-916-GA-AIR ET AL	Rate Design	Revenue Allocation			12/1/1989 ARC	
5077	MISSISSIPPI RIVER TRANSMISSION CORPORATION	Direct	US	RP88-248-000	Rate Design	Cost Allocation			5/1/1990 ARC	
5077	MISSISSIPPI RIVER TRANSMISSION CORPORATION (A)	Cross-Answer	US	RP88-248-000	Rate Design	Cost Allocation			8/1/1990 ARC	
5057	MISSISSIPPI RIVER TRANSMISSION CORPORATION	Supplemental	US	RP88-248-000	Rate Design	Cost Allocation			10/1/1990 ARC	
5057	MISSISSIPPI RIVER TRANSMISSION CORPORATION (B)	Supplemental	US	RP88-248-000	Rate Design	Cost Allocation			10/1/1990 ARC	
4971	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	89-05-064	Rate Design	Revenue Allocation			8/1/1989 ARC	
4967	AMR PIPELINE COMPANY	Direct	US	RP89-161-000 / RP89-	Cost Allocation	Rate Design			1/1/1990 ARC	
4960	FLORIDA GAS TRANSMISSION COMPANY	Cross-Answer	US	RP89-161-000 / RP89-	Cost Allocation	Rate Design			3/1/1990 ARC	
4960	FLORIDA GAS TRANSMISSION COMPANY	Direct	US	RP89-50-000 ET AL	Rate Design	Rate Design			10/1/1989 ARC	
4930	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6890-UR 104	Cost Allocation	Rate Design			1/1/1990 ARC	
4899	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6890-UR 104	Cost of Service	Rate Design			9/1/1989 ARC	
4899	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6890-UR 104	Cost of Service	Rate Design			9/1/1989 ARC	
4899	TEXAS EASTERN TRANSMISSION CORPORATION	Direct	US	RP88-67-000 ET AL	Rate Design	Cost Allocation			11/1/1989 ARC	
4899	TEXAS EASTERN TRANSMISSION CORPORATION	Direct	US	RP88-67-000 ET AL	Rate Design	Cost Allocation			5/1/1991 ARC	
4899	TEXAS EASTERN TRANSMISSION CORPORATION	Cross-Answer	US	RP88-67-000 ET AL	Rate Design	Cost Allocation			7/1/1991 ARC	
4899	TEXAS EASTERN TRANSMISSION CORPORATION	Direct	US	RP90-119-000 / RP91-	Cost Allocation	Rate Design			8/1/1991 ARC	
4898	SOUTH JERSEY GAS COMPANY	Direct	NJ	6792-88(GF8808)0191	Account No 858 Costs	Rate Design			2/1/1989 ARC	
4898	SOUTH JERSEY GAS COMPANY	Rebuttal	NJ	6792-88(GF8808)0191	Take-or-Pay Costs	Rate Design			2/1/1989 ARC	
4898	WISCONSIN POWER & LIGHT COMPANY	Additional	WI	6890-UR 104	Rate of Return	Rate Design			9/1/1989 ARC	
4898	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6890-UR 104	Rate of Return	Rate Design			9/1/1989 ARC	
4893	WISCONSIN NATURAL GAS COMPANY	Direct	WI	6670-GR 104	Cost of Service	Rate Design			8/1/1989 ARC	
4852	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6890-UR 104	Cost of Service	Rate Design			6/1/1989 ARC	
4852	WISCONSIN POWER & LIGHT COMPANY	Additional	WI	88-1446-GA-JUNC	Rate of Return	Rate Design			6/1/1989 ARC	
4844	DAYTON POWER AND LIGHT COMPANY	Direct	OH	88-1446-GA-JUNC	Rate of Return	Rate Design			7/1/1989 ARC	
4833	MISSOURI PIPELINE COMPANY	Rebuttal	MO	GA-98-126	Take-or-Pay Costs	Rate Design			1/1/1989 ARC	
4833	MISSOURI PIPELINE COMPANY	Direct	MO	GA-98-126	Take-or-Pay Costs	Rate Design			5/1/1989 ARC	
4824	SOUTH CAROLINA PIPELINE CORPORATION	Direct	SC	90-204-G 189-377-G	Gas Transportation	Rate Design			11/1/1989 ARC	
4811	KPL GAS SERVICE COMPANY	Direct	KS	162 960-U	Cost of Service	Rate Design			5/1/1989 ARC	
4809	NORTHERN NATURAL GAS COMPANY	Rebuttal	KS	162 960-U	Cost of Service	Rate Design			6/1/1989 ARC	
4809	NORTHERN NATURAL GAS COMPANY	Direct	US	RP88-259-000 / CP89-	Gas Transportation Rates	Rate Design			3/1/1990 ARC	
4809	NORTHERN NATURAL GAS COMPANY	Cross-Answer	US	RP88-259-000 / CP89-	Cost Allocation	Rate Design			5/1/1990 ARC	
4809	NORTHERN NATURAL GAS COMPANY	Supplemental	US	RP88-259-000 / CP89-	Rate Design	Rate Design			8/1/1990 ARC	
4809	SOUTHERN NATURAL GAS COMPANY	Direct	US	RP88-259-000 / CP89-	Transportation Rates	Rate Design			8/1/1990 ARC	
4795	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	6630-UR 102	Transportation Rates	Rate Design			11/1/1989 ARC	
4788	CINCINNATI GAS & ELECTRIC COMPANY	Direct	OH	88-1302-GA-JUNC	Take-or-Pay Costs	Rate Design			11/1/1989 ARC	
4773	PUBLIC SERVICE GAS & ELECTRIC AND GAS COMPANY	Direct	NJ	OAL PUC 65788-48 / B	Cost of Service	Rate Design			10/1/1988 ARC	
4772	PUBLIC SERVICE GAS & ELECTRIC AND GAS COMPANY	Direct	CA	88-12-005	Cost of Service	Rate Design			4/1/1988 ARC	
4766	COLUMBIA GAS OF OHIO INC	Direct	OH	88-1153-GA-JUNC	Take-or-Pay Costs	Marginal Cost			10/1/1988 ARC	
4766	COLUMBIA GAS OF OHIO INC	Supplemental	OH	88-1153-GA-JUNC	Take-or-Pay Costs	Rate Design			10/1/1988 ARC	
4762	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	RP88-209-000	Transportation Rates	Rate Design			11/1/1989 ARC	
4761	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	RP88-209-000	Transportation Rates	Rate Design			9/1/1989 ARC	
4761	WISCONSIN PUBLIC SERVICE CORPORATION	Additional	WI	05-GA-102	Take-or-Pay Costs	Rate Design			11/1/1988 ARC	
4735	QUESTAR PIPELINE COMPANY	Direct	US	RP88-93-000	Cost of Service	Rate Design			11/1/1989 ARC	
4735	QUESTAR PIPELINE COMPANY	Cross-Answer	US	RP88-93-000	Cost of Service	Rate Design			11/1/1989 ARC	
4735	QUESTAR PIPELINE COMPANY	Direct	US	RP88-93-000	Cost of Service	Rate Design			9/1/1990 ARC	
4735	QUESTAR PIPELINE COMPANY	Cross-Answer	US	RP88-93-000	Cost of Service	Rate Design			7/1/1990 ARC	
4713	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6890-UR 103	Cost of Service	Rate Design			9/1/1988 ARC	
4713	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6890-UR 103	Cost of Service	Rate Design			7/1/1988 ARC	
4699	WISCONSIN PUBLIC SERVICE CORPORATION	Additional	WI	RP88-93-000 (GAS)	Cost of Service	Rate Design			10/1/1988 ARC	
4689	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	88-02-016	Rate Design	Revenue Allocation			10/1/1988 ARC	
4645	EL PASO NATURAL GAS COMPANY	Direct	US	RP88-44-000 / RP85-5	Cost of Service	Rate Design			3/1/1988 ARC	
4627	EL PASO NATURAL GAS COMPANY	Direct	US	RP88-44-000 ET AL	Rate Design	Transportation Rates			10/1/1988 ARC	
4627	EL PASO NATURAL GAS COMPANY	Supplemental	US	RP88-44-000 ET AL	Rate Design	Transportation Rates			8/1/1988 ARC	
4623	WISCONSIN NATURAL GAS COMPANY	Direct	WI	6670-GR-103	Gas Transportation Rates	Rate Design			9/1/1988 ARC	
4595	ILLINOIS POWER COMPANY	Rebuttal	IL	159-189-U	Cost of Service	Rate Design			7/1/1988 ARC	
4577	ILLINOIS POWER COMPANY	Rebuttal	IL	87-0895	Marginal Cost	Rate Design			7/1/1988 ARC	
4525	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-102	Cost of Service	Rate Design			10/1/1987 ARC	
4518	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	87-0427	Marginal Cost	Rate Design			4/1/1988 ARC	
4507	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	05-EL-105	Gas Transportation Rates	Rate Design			5/1/1988 ARC	
4507	SUTHERLAND ASBILL AND BRENNAN	Seminar	DC	NONE	Cost of Service	Rate Design			5/1/1987 ARC	

Brubaker & Associates, Inc
Testimony Filed In Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	BOOK#	SUBJECT_1	SUBJECT_2	SUBJECT_3	SUBJECT_4	DATE	WITNESS
4497	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	6990-UR 102	Cost of Service	Rate Design	Transportation Rates		9/1/1987 ARC	
4498	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6990-UR 102	Cost of Service	Rate Design	Transportation Rates		9/1/1987 ARC	
4474	SAN DIEGO GAS & ELECTRIC COMPANY	Direct	CA	87-04-018 (87-07-00	Transportation Rates	Rate Design	Revenue Requirements		9/1/1987 ARC	
4416	ELIZABETHTOWN GAS COMPANY	Direct	NJ	BPJ GR8612 1374 1	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4379	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	US	RP86-168 1 TC86-21	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4378	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	US	RP86-167	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4379	COLUMBIA GULF TRANSMISSION COMPANY	Direct	US	RP86-167	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4346	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	OS-01 102	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4343	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	87-04-040 (87-01-03	Gas Transportation	Rate Design	Transportation Rates		5/1/1987 ARC	
4343	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	87-04-040 (87-01-03	Gas Transportation	Rate Design	Transportation Rates		5/1/1987 ARC	
4275	AMR PIPELINE COMPANY	Direct	US	6990-UR 101	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4237	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6990-UR 101	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4237	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6990-UR 101	Cost of Service	Rate Design	Marginal Cost		4/1/1987 ARC	
4218	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	85-12-047 1 147-201	Cost of Service	Rate Design	Marginal Cost		2/1/1987 ARC	
4218	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	85-12-047 1 147-201	Cost of Service	Rate Design	Marginal Cost		2/1/1987 ARC	
4158	CONSTITUTION GAS TRANSPORT COMPANY INC	Rebuttal	CA	4220-UR 100	Cost of Service	Rate Design	Transportation Rates		3/1/1987 ARC	
4151	NORTHERN STATES POWER COMPANY	Direct	CA	85-12-050 186-04-01	Cost of Service	Rate Design	Transportation Rates		4/1/1987 ARC	
4148	CENTRAL MAINE POWER COMPANY	Direct	ME	86-2	Rate Design	Rate Design	Transportation Rates		4/1/1987 ARC	
4140	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	6630-ER-101	Cost of Service	Rate Design	Transportation Rates		5/1/1986 ARC	
4135	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	6630-ER-101	Cost of Service	Rate Design	Transportation Rates		5/1/1986 ARC	
4131	UNITED GAS PIPE LINE COMPANY	Direct	US	RP85-269-408 ET AL	Cost of Service	Rate Design	Transportation Rates		9/1/1985 ARC	
4121	UNITED GAS PIPE LINE COMPANY	Direct	US	RP85-269-408 ET AL	Cost of Service	Rate Design	Transportation Rates		9/1/1985 ARC	
4102	ASSOCIATED NATURAL GAS COMPANY	Direct	MO	GR-46-36	Marginal Cost	Rate Design	Transportation Rates		10/1/1986 ARC	
4090	NORTHERN STATES POWER COMPANY	Rebuttal	MN	E002GR-85-558 1 PUC	Marginal Cost	Rate Design	Transportation Rates		6/1/1986 ARC	
4088	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6690-UR 101	Cost of Service	Rate Design	Transportation Rates		6/1/1986 ARC	
4088	PUBLIC SERVICE ELECTRIC AND GAS COMPANY	Direct	NJ	BPJ ER8512-1163 1	Cost of Service	Rate Design	Transportation Rates		6/1/1986 ARC	
4088	NORTHERN STATES POWER COMPANY	Direct	CA	4220-UR-100	Cost of Service	Rate Design	Transportation Rates		6/1/1986 ARC	
4088	NORTHERN STATES POWER COMPANY	Direct	CA	4220-UR-100	Cost of Service	Rate Design	Transportation Rates		6/1/1986 ARC	
4090	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	148 312-U	Cost of Service	Rate Design	Transportation Rates		4/1/1986 ARC	
4050	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	85-12-051 86-04-01	Rate Design	Rate Design	Transportation Rates		12/1/1985 ARC	
4015	AUSTIN CITY OF	Direct	TX	6560	Rate Design	Rate Design	Transportation Rates		4/1/1986 ARC	
4000	VIRGINIA ELECTRIC AND POWER COMPANY	Rebuttal	US	ER84-355-000	Marginal Cost	Rate Design	Transportation Rates		8/1/1986 ARC	
3996	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY	Direct	IN	37666	Transportation Rates	Rate Design	Transportation Rates		1/1/1986 ARC	
3995	INDIANA PUBLIC SERVICE COMMISSION	Direct	IN	37665	Gas Transportation	Rate Design	Transportation Rates		1/1/1986 ARC	
3959	INDIANA PUBLIC SERVICE COMMISSION	Direct	IN	TAB5-1-32-000	Gas Transportation	Rate Design	Transportation Rates		10/1/1985 ARC	
3959	COLORADO INTERSTATE GAS COMPANY	Direct	CO	6990-UR-100	Gas Transportation	Rate Design	Transportation Rates		10/1/1985 ARC	
3936	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6990-UR-100	Gas Transportation	Rate Design	Transportation Rates		10/1/1985 ARC	
3887	CALIFORNIA PUBLIC UTILITIES COMMISSION	Comments	CA	NONE	Cost of Service	Rate Design	Transportation Rates		9/1/1985 ARC	
3874	SAN DIEGO GAS & ELECTRIC COMPANY	Direct	CA	84-12-015	Rate Design	Rate Design	Transportation Rates		12/1/1984 ARC	
3865	COLUMBIA GAS TRANSMISSION CORPORATION	Direct	US	TAB5-1-21 ET AL	Cost of Service	Rate Design	Transportation Rates		12/1/1984 ARC	
3860	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6690-UR 100	Transportation Rates	Rate Design	Transportation Rates		1/1/1985 ARC	
3852	TRANSNORTHWESTERN ELECTRIC CORPORATION	Direct	US	RP83-137-000	Transportation Rates	Rate Design	Transportation Rates		8/1/1985 ARC	
3862	FEDERAL ENERGY REGULATORY COMMISSION	Rebuttal	US	CP83-452-000 ET AL	Transportation Rates	Rate Design	Transportation Rates		8/1/1985 ARC	
3946	COLUMBIA GAS TRANSMISSION CORPORATION	Supplemental	US	CP83-452-000 - CP83-	Transportation Rates	Rate Design	Transportation Rates		8/1/1985 ARC	
3848	COLUMBIA GULF TRANSMISSION COMPANY	Supplemental	US	CP83-452-000 - CP83-	Transportation Rates	Rate Design	Transportation Rates		8/1/1985 ARC	
3846	PAN MARK GAS COMPANY ET AL	Supplemental	US	CP83-333-029	Transportation Rates	Rate Design	Transportation Rates		8/1/1985 ARC	
3844	AMR PIPELINE COMPANY	Direct	US	RP84-1-001	Rate Design	Rate Design	Transportation Rates		11/1/1984 ARC	
3844	AMR PIPELINE COMPANY	Direct	DE	84-23	Rate Design	Rate Design	Transportation Rates		12/1/1984 ARC	
3902	SOUTHWESTERN ELECTRIC CORPORATION	Direct	TX	5700	Rate Design	Rate Design	Transportation Rates		12/1/1984 ARC	
3768	MICHIGAN PUBLIC SERVICE COMMISSION	Direct	MI	U-789	Transportation Rates	Rate Design	Transportation Rates		11/1/1984 ARC	
3768	SOUTHERN NATURAL GAS COMPANY	Direct	US	RP83-58	Cost of Service	Rate Design	Transportation Rates		11/1/1984 ARC	
3768	SOUTHERN NATURAL GAS COMPANY	Rebuttal	US	RP83-58	Cost of Service	Rate Design	Transportation Rates		11/1/1984 ARC	
3787	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	84-04-079	Transportation Rates	Rate Design	Transportation Rates		7/1/1984 ARC	
3787	SOUTHERN CALIFORNIA GAS COMPANY	Direct	CA	84-04-079	Transportation Rates	Rate Design	Transportation Rates		7/1/1984 ARC	
3759	ANKEREN CITY OF	Direct	CA	NONE	Cost of Service	Rate Design	Transportation Rates		10/1/1984 ARC	
3759	ANKEREN CITY OF	Rebuttal	AR	84-084-U	Rate Design	Rate Design	Transportation Rates		10/1/1984 ARC	
3759	ANKEREN CITY OF	Rebuttal	AR	84-084-U	Rate Design	Rate Design	Transportation Rates		10/1/1984 ARC	
3759	ANKEREN CITY OF	Rebuttal	AR	84-084-U	Rate Design	Rate Design	Transportation Rates		10/1/1984 ARC	
3741	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6990-UR-20	Cost of Service	Rate Design	Transportation Rates		12/1/1984 ARC	
3728	EL PASO ELECTRIC COMPANY	Direct	TX	5700	Marginal Cost	Rate Design	Transportation Rates		11/1/1984 ARC	
3722	TEXAS UTILITIES ELECTRIC COMPANY	Direct	TX	5640	Cost of Service	Rate Design	Transportation Rates		8/1/1984 ARC	
3711	UNION ELECTRIC COMPANY	Rebuttal	MO	ER-84 188	Rate Design	Rate Design	Transportation Rates		12/1/1984 ARC	
3708	LACLEDE GAS COMPANY	Rebuttal	MO	ER-84 188	Rate Design	Rate Design	Transportation Rates		12/1/1984 ARC	
3684	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	RP82-125	Cost of Service	Rate Design	Transportation Rates		7/1/1984 ARC	
3684	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	RP82-125	Cost of Service	Rate Design	Transportation Rates		7/1/1984 ARC	
3684	WISCONSIN POWER & LIGHT COMPANY	Rebuttal	WI	RP82-125	Cost of Service	Rate Design	Transportation Rates		7/1/1984 ARC	
3684	WISCONSIN POWER & LIGHT COMPANY	Rebuttal	WI	RP82-125	Cost of Service	Rate Design	Transportation Rates		7/1/1984 ARC	
3685	ARKANSAS KRAFT CORPORATION	Rebuttal	AR	83-023-U-14	Cost of Service	Rate Design	Transportation Rates		6/1/1984 ARC	
3655	INTERNATIONAL BUSINESS MACHINES CORPORATION (IB)	Direct	FL	83-0455-E1	Cost of Service	Rate Design	Transportation Rates		2/1/1984 ARC	
3651	FLORIDA POWER & LIGHT COMPANY	Direct	MO	NONE	Elasticity	Rate Design	Transportation Rates		2/1/1984 ARC	
3622	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct	OK	NONE	Cost of Service	Rate Design	Transportation Rates		2/1/1984 ARC	
3611	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct	AR	83-179-U	Cost of Service	Rate Design	Transportation Rates		2/1/1984 ARC	
3611	GULF STATES UTILITIES CORPORATION	Direct	TX	5779	Marginal Cost	Rate Design	Transportation Rates		8/1/1984 ARC	
3609	ASSOCIATION OF BUSINESSES ADVOCATING TARIFF EQUITY	Direct	TX	NONE	Marginal Cost	Rate Design	Transportation Rates		8/1/1984 ARC	
3608	PANHANDLE EASTERN PIPE LINE COMPANY	Direct	US	RP82-58	Cost of Service	Rate Design	Transportation Rates		10/1/1983 ARC	
3608	PANHANDLE EASTERN PIPE LINE COMPANY	Reply	US	RP82 58	Cost of Service	Rate Design	Transportation Rates		12/1/1983 ARC	
3595	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct	TX	5301	Cost of Service	Rate Design	Transportation Rates		1/1/1983 ARC	
3571	NAAGARA MOHAWK POWER CORPORATION	Direct	NY	28525-27	Rate Design	Rate Design	Transportation Rates		9/1/1983 ARC	
3565	CONSUMERS POWER COMPANY	Direct	MI	U-7620	Rate Design	Rate Design	Transportation Rates		9/1/1983 ARC	

Brubaker & Associates, Inc.
Testimony Filed in Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	SUBJECT 3	SUBJECT 4	DATE	WITNESS
1354	OKLAHOMA GAS PIPE LINE COMPANY	Direct	US	RP82-37	Rate Design	Rate Design			5/1/1983 ARC	
1356	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct	FL	83-0013-EU	Cost of Service				8/1/1983 ARC	
3531	TAMPA ELECTRIC COMPANY	Direct	IL	83-0537	Marginal Cost				6/1/1983 ARC	
3533	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	83-0537 (STEP 2) 18	Marginal Cost				2/1/1984 ARC	
3533	COMMONWEALTH EDISON COMPANY	Rebuttal	WA	U-82-38	Cost of Service	Rate Design			1/1/1983 ARC	
3511	PUGET SOUND POWER & LIGHT COMPANY	Direct	OK	27981	Cost of Service				4/1/1983 ARC	
3492	NORTHWESTERN ELECTRIC COOPERATIVE INC	Direct	LA	U-15689	Cost of Service				4/1/1983 ARC	
3492	NEW ORLEANS PUBLIC SERVICE INC	Rebuttal	LA	U-15689	Rate Design				12/1/1983 ARC	
3478	OKLAHOMA GAS AND ELECTRIC COMPANY	Interim	OK	28123	Rate Design				3/1/1983 ARC	
3478	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct	US	RP82-40	Cost of Service	Rate Design			7/1/1983 ARC	
3478	MICHIGAN WISCONSIN PIPE LINE COMPANY	Direct	US	RP82-40	Cost of Service	Rate Design			9/1/1983 ARC	
3478	MICHIGAN WISCONSIN PIPE LINE COMPANY	Rebuttal	US	RP83-35 ET AL	Incentive Rate Design				10/1/1983 ARC	
3477	TEXAS EASTERN TRANSMISSION CORPORATION	Direct	US	RP83-35 ET AL	Incentive Rate Design				6/1/1983 ARC	
3460	TEXAS EASTERN TRANSMISSION CORPORATION	Rebuttal	US	RP83-35 ET AL	Incentive Rate Design				6/1/1983 ARC	
3460	TEXAS EASTERN TRANSMISSION CORPORATION	Rebuttal	US	U-15941	Incentive Rate Design				6/1/1983 ARC	
3449	ARKANSAS POWER & LIGHT COMPANY	Direct	LA	U-15941	Cost of Service				9/1/1983 ARC	
3449	ARKANSAS POWER & LIGHT COMPANY	Rebuttal	AR	82-114-U	Rate Design				4/1/1983 ARC	
3442	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	82-12-46	Cost of Service				4/1/1983 ARC	
3440	MICHIGAN CONSOLIDATED GAS COMPANY	Direct	MI	U-7288	Sales Forecast				12/1/1982 ARC	
3427	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6680-UR 13	Rate Design				12/1/1982 ARC	
3417	ROCHESTER GAS AND ELECTRIC CORPORATION	Direct	NY	28313-16	Cost of Service				9/1/1983 ARC	
3351	DELMARVA POWER & LIGHT COMPANY	Direct	DE	82-23	Marginal Cost				12/1/1982 ARC	
3373	LOUISIANA POWER & LIGHT COMPANY	Direct	LA	6680-UR 19	Cost of Service				12/1/1982 ARC	
3359	LOUISIANA POWER & LIGHT COMPANY	Rebuttal	LA	28225-27	Rate Design				10/1/1982 ARC	
3320	NIAGARA MOHAWK POWER CORPORATION	Direct	NY	82-0152	Marginal Cost				7/1/1982 ARC	
3320	ILLINOIS POWER COMPANY	Direct	IL	82-0152	Marginal Cost				5/1/1982 ARC	
3298	CENTRAL POWER AND LIGHT COMPANY	Direct	TX	4400	Price Elasticity				6/1/1982 ARC	
3298	COMMONWEALTH EDISON COMPANY	Direct	IL	82-0026	Marginal Cost				7/1/1982 ARC	
3278	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	82-0026	Marginal Cost				12/1/1981 ARC	
3252	SOUTHERN ILLINOIS POWER COMPANY	Direct	CA	21035	Rate Design				6/1/1982 ARC	
3252	ROCHESTER GAS AND ELECTRIC CORPORATION	Direct	MI	6680-UR 12	Cost of Service				5/1/1982 ARC	
3227	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	81-782 EL AIR	Price Elasticity				12/1/1981 ARC	
3211	OHIO POWER COMPANY	Direct	OH	81-782 EL AIR	Price Elasticity				7/1/1982 ARC	
3211	OHIO POWER COMPANY	Supplemental	OH	6690-UR 18	Rate Design				12/1/1981 ARC	
3203	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	EO-82-40	Cost of Service				6/1/1982 ARC	
3186	EMPIRE DISTRICT ELECTRIC COMPANY THE	Rebuttal	MO	U-6823	Price Elasticity	Marginal Cost			12/1/1981 ARC	
3173	HOUSTON LIGHTING & POWER COMPANY	Direct	TX	4385	Price Elasticity				12/1/1981 ARC	
3173	HOUSTON LIGHTING & POWER COMPANY	Direct	TX	4385	Rate Design				10/1/1982 ARC	
3161	OKLAHOMA GAS AND ELECTRIC COMPANY	Rebuttal	AR	81-181-U	Rate Design				9/1/1981 ARC	
3153	SOUTH CAROLINA ELECTRIC & GAS COMPANY (PURPA)	Direct	SC	81-72-E	Marginal Cost				2/1/1982 ARC	
3152	DELMARVA POWER & LIGHT COMPANY	Rebuttal	DE	81-12	Cost of Service				10/1/1981 ARC	
3151	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	6630-ER 14	Price Elasticity				10/1/1981 ARC	
3150	GULF STATES UTILITIES COMPANY	Direct	TX	3871	Cost of Service				10/1/1981 ARC	
3145	OKLAHOMA GAS AND ELECTRIC COMPANY	Rebuttal	AR	81-144-U	Rate Design				10/1/1981 ARC	
3145	OKLAHOMA GAS AND ELECTRIC COMPANY	Supplemental	AR	21275	Cost of Service				12/1/1981 ARC	
3138	ALABAMA POWER COMPANY (PURPA)	Direct	OK	18117	Life Line Rates				12/1/1981 ARC	
3127	POTOMAC EDISON COMPANY (PURPA)	Direct	AL	79-230-E-42T	Marginal Cost				10/1/1981 ARC	
3124	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct	WV	3716	Price Elasticity				10/1/1981 ARC	
3102	UTAH POWER & LIGHT COMPANY (PURPA)	Direct	TX	80-999-09	Marginal Cost				4/1/1981 ARC	
3069	UTAH POWER & LIGHT COMPANY (PURPA)	Direct	UT	80-999-09	Cost of Service				2/1/1981 ARC	
3059	SOUTHWESTERN ELECTRIC POWER COMPANY	Rebuttal	AR	U-3138	Rate Design				7/1/1981 ARC	
3054	SOUTHWESTERN ELECTRIC POWER COMPANY	Rebuttal	CA	60133	Cost of Service				4/1/1981 ARC	
3051	PACIFIC GAS AND ELECTRIC COMPANY	Direct	WI	6630-ER 12	Cost of Service				5/1/1981 ARC	
3048	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	6630-ER 12	Cost of Service				4/1/1981 ARC	
3048	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	WI	80-058-E-42T	Marginal Cost				4/1/1981 ARC	
3046	MONONGAHELA POWER COMPANY (PURPA)	Direct	WV	79-140-E-42T	Marginal Cost				6/1/1981 ARC	
3045	APPALACHIAN POWER COMPANY (PURPA)	Direct	TX	3437	Marginal Cost				1/1/1981 ARC	
3045	TEXAS PUBLIC UTILITY COMMISSION (PURPA)	Direct	SC	80-48-E	Marginal Cost				1/1/1981 ARC	
3039	NEW YORK STATE ELECTRIC & GAS CORPORATION	Direct	NY	27744 (PHASE II)	Price Elasticity				11/1/1980 ARC	
3038	NIAGARA MOHAWK POWER CORPORATION	Direct	NY	27744 (PHASE II)	Price Elasticity				11/1/1980 ARC	
3025	KANSAS STATE CORPORATION COMMISSION (PURPA)	Direct	KS	115 379-U	Marginal Cost				8/1/1982 ARC	
3012	ILLINOIS POWER COMPANY	Direct	IL	80-0544	Marginal Cost				12/1/1980 ARC	
3012	COMMONWEALTH EDISON COMPANY (PURPA)	Direct	IL	80-0544 80-0385	Marginal Cost				11/1/1981 ARC	
3009	COMMONWEALTH EDISON COMPANY (PURPA)	Direct	IL	80-0384 80-0546	Marginal Cost				11/1/1981 ARC	
2888	HOUSTON LIGHTING & POWER COMPANY	Direct	TX	3320	Price Elasticity				2/1/1981 ARC	
2888	WISCONSIN ELECTRIC POWER COMPANY	Direct	TX	3320	Price Elasticity				9/1/1980 ARC	
2881	ILLINOIS POWER COMPANY (PURPA)	Direct	LA	80-0384	Marginal Cost				12/1/1980 ARC	
2881	GAS SERVICE COMPANY THE	Rebuttal	IL	123 768-U	Marginal Cost				11/1/1981 ARC	
2878	COMMONWEALTH EDISON COMPANY (PURPA)	Direct	KS	80-0384 80-0546	Marginal Cost				10/1/1980 ARC	
2974	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct	AR	U-3105	Cost of Service				2/1/1981 ARC	
2974	OKLAHOMA GAS AND ELECTRIC COMPANY	Rebuttal	AR	U-3105	Rate Design				11/1/1980 ARC	
2872	ARKANSAS POWER & LIGHT COMPANY	Direct	AR	U-3108	Rate Design				12/1/1980 ARC	
2867	PENNSYLVANIA POWER & LIGHT COMPANY (PURPA)	Direct	PA	R-80031114	Marginal Cost				8/1/1980 ARC	

Brubaker & Associates, Inc
Testimony Filed in Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	SUBJECT 3	SUBJECT 4	DATE	WITNESS
2565	ILLUMINATE LIGHT COMPANY (PURPA)	Direct	PA	R-68011069	Marginal Cost				8/1/1980 ARC	
2566	ILLUMINATE LIGHT COMPANY (PURPA)	Direct	TX	R-68011069	History Adjustment				8/1/1980 ARC	
2567	GULF STATES & LIGHT COMPANY (PURPA)	Direct	ID	U-1095-07 / 15-300-1	Marginal Cost				6/1/1980 ARC	
2568	UTAH POWER & LIGHT COMPANY (PURPA)	Direct	IL	89-0370 / 89-0368	Marginal Cost	Price Elasticity			11/1/1980 ARC	
2569	UNION ELECTRIC COMPANY (PURPA)	Direct	TX	3250	Marginal Cost				7/1/1980 ARC	
2570	TEXAS ELECTRIC SERVICE COMPANY (PURPA)	Direct	MT	88 4 2 (PHASE II)	Marginal Cost				6/1/1981 ARC	
2571	MONTANA POWER COMPANY THE (PURPA)	Rebuttal	MT	88 4 2 (PHASE II)	Marginal Cost				6/1/1981 ARC	
2572	GORGIA PUBLIC SERVICE COMMISSION (PURPA)	Direct	GA	3210-U	Marginal Cost				6/1/1980 ARC	
2573	GEORGIA PUBLIC SERVICE COMMISSION (PURPA)	Direct	SC	79-300-E	Marginal Cost				10/1/1981 ARC	
2574	DUKE POWER COMPANY (PURPA)	Direct	NJ	PUC 389-80 P	Marginal Cost				10/1/1980 ARC	
2575	DUKE POWER COMPANY (PURPA)	Direct	MA	89-0370-80-316	Marginal Cost				10/1/1980 ARC	
2576	NORTHERN STATES POWER COMPANY	Direct	MA	89-0370-80-316	Marginal Cost				10/1/1980 ARC	
2577	NORTHERN STATES POWER COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1980 ARC	
2578	BANGOR HYDRO-ELECTRIC COMPANY	Direct	OH	89-0370-80-316	Marginal Cost				10/1/1980 ARC	
2579	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1980 ARC	
2580	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost			Price Elasticity	10/1/1981 ARC	
2581	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2582	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2583	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2584	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2585	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2586	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2587	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2588	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2589	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2590	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2591	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2592	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2593	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2594	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2595	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2596	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2597	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2598	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2599	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2600	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2601	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2602	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2603	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2604	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2605	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2606	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2607	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2608	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2609	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2610	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2611	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2612	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2613	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2614	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2615	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2616	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2617	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2618	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2619	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2620	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2621	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2622	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2623	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2624	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2625	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2626	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2627	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2628	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2629	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2630	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2631	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2632	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2633	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2634	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2635	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2636	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2637	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2638	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2639	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2640	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2641	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2642	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2643	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2644	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2645	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2646	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2647	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2648	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2649	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2650	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2651	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2652	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2653	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2654	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2655	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2656	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2657	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2658	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2659	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2660	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2661	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2662	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2663	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2664	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2665	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2666	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2667	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2668	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2669	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2670	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2671	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2672	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2673	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2674	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2675	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2676	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2677	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2678	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2679	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2680	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2681	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2682	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2683	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2684	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2685	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2686	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2687	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2688	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2689	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2690	CINCINNATI GAS & ELECTRIC COMPANY	Direct	ME	89-0370-80-316	Marginal Cost				10/1/1981 ARC	
2691										

Brubaker & Associates, Inc
Testimony Filed In Regulatory Proceedings
Alan Chalfant

PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	SUBJECT 3	SUBJECT 4	DATE	WITNESS
2405	WISCONSIN MICHIGAN POWER COMPANY	Direct	MI	U-4788	Cost of Service				7/1/1975 ARC	
2405	WISCONSIN MICHIGAN POWER COMPANY	Direct	MI	U-4788	Rate of Service				2/1/1976 ARC	
2384	KANSAS CITY POWER & LIGHT COMPANY (PURPA)	Direct	MO	EO-78-161	Marginal Cost				12/1/1980 ARC	
2384	KANSAS CITY POWER & LIGHT COMPANY	Rebuttal	MO	EO-78-161	Cost of Service				12/1/1980 ARC	
2383	NEW YORK PUBLIC SERVICE COMMISSION	Direct	NY	28806	Rate Design	Rate Design			8/1/1978 ARC	
2387	DAYTON POWER AND LIGHT COMPANY THE	Direct	OH	74-283-Y	Cost of Service	Rate Design			8/1/1978 ARC	
2387	DAYTON POWER AND LIGHT COMPANY	Direct	WI	2-U-8085	Cost of Service				8/1/1978 ARC	
2390	WISCONSIN MICHIGAN POWER COMPANY	Direct	MO	EO-78-163	Marginal Cost				11/1/1978 ARC	
2330	UNION ELECTRIC COMPANY	Rebuttal	MO	EO-78-163	Marginal Cost				4/1/1979 ARC	

	Present Base Revenue	Proposed Base Revenue	Increase Amount
Other Revenue	\$ 973,248	\$ 1,049,189	\$ 75,941
Special Contract Revenue	\$ 80,286	\$ 80,286	\$ -
Residential	\$ 13,183,382	\$ 14,259,989	\$ 1,076,607
Multi-Family Housing	\$ 22,528	\$ 24,368	\$ 1,840
Commercial	\$ 11,383,796	\$ 12,313,442	\$ 929,646
Industrial	<u>\$ 4,553,227</u>	<u>\$ 4,925,062</u>	\$ 371,835
Total	\$ 30,196,467	\$ 32,652,336	\$ 2,455,869

	Present Base Revenue	Proposed Base Revenue	Increase Amount
Other Revenue	\$ 973,248	\$ 1,049,189	\$ 75,941
Special Contract Revenue	\$ 80,286	\$ 80,286	\$ -
Residential	\$ 13,183,382	\$ 14,259,989	\$ 1,076,607
Multi-Family Housing	\$ 22,528	\$ 24,368	\$ 1,840
Commercial	\$ 11,383,796	\$ 12,313,442	\$ 929,646
Industrial	<u>\$ 4,553,227</u>	<u>\$ 4,925,062</u>	\$ 371,835
Total	\$ 30,196,467	\$ 32,652,336	\$ 2,455,869

<u>e</u> Percent	PRP Revenue	Proposed Storage Inventory Impact	Total Impact	Total Percent Increase	therms	therm Factor	base Revenue factor
7.8%	0 \$	-	\$ 75,941	7.8%			
0.0%	0 \$	-	\$ -	0.0%			
8.2%	\$ 95,563	\$ 830,170	\$ 2,002,339	15.2%	42,636,106	26.6%	43.8%
8.2%	\$ 168	\$ 1,459	\$ 3,467	15.4%	74,918	0.0%	0.1%
8.2%	\$ 91,688	\$ 796,509	\$ 1,817,843	16.0%	40,907,371	25.5%	37.9%
8.2%	\$ 171,581	<u>\$ 117,692</u>	<u>\$ 661,108</u>	14.5%	76,552,390	47.8%	15.1%
8.1%	\$ 359,000	\$ 1,745,830	\$ 4,560,699	15.1%	160,170,785		

<u>e</u> Percent	PRP Revenue	Proposed Storage Inventory Impact	Total Impact	Total Percent Increase	therms	therm Factor	base Revenue factor
7.8%	0 \$	-	\$ 75,941	7.8%			
0.0%	0 \$	-	\$ -	0.0%			
8.2%	\$ 156,735	\$ 830,170	\$ 2,063,511	15.7%	42,636,106	26.6%	43.8%
8.2%	\$ 268	\$ 1,459	\$ 3,567	15.8%	74,918	0.0%	0.1%
8.2%	\$ 135,340	\$ 796,509	\$ 1,861,495	16.4%	40,907,371	25.5%	37.9%
8.2%	<u>\$ 54,132</u>	<u>\$ 117,692</u>	<u>\$ 543,660</u>	11.9%	76,552,390	47.8%	15.1%
8.1%	\$ 359,000	\$ 1,745,830	\$ 4,548,174	15.1%	160,170,785		

1.2%