

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

IN RE:

*PETITION OF TENNESSEE-
AMERICAN WATER COMPANY TO
CHANGE AND INCREASE CERTAIN
RATES AND CHARGES...*

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) Docket No. 08-00039
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**CHATTANOOGA MANUFACTURERS ASSOCIATION'S
SECOND SUPPLEMENTAL RESPONSES TO
TENNESSEE AMERICAN WATER COMPANY'S DISCOVERY REQUESTS**

The Chattanooga Manufacturers Association ("CMA"), by and through its attorneys, submits the following second supplemental responses and objections to the Tennessee American Water Company's (the "Company" or "TAWC") Discovery Requests propounded upon CMA. CMA reincorporates by reference herein all of its prior objections and responses (generally and specifically applicable) to the Company's requests and, subject to and without waiving the above and pursuant to the "Meet & Confer" process, further states:

PART I: GENERAL OBJECTIONS

1. CMA objects to the definitions and instructions contained in the discovery 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 discovery 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. CMA objects

to the Company's discovery requests to the extent that the Company is attempting to impose on CMA obligations with regard to identification of privileged documents beyond those required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

3. CMA objects to the Company's discovery requests to the extent that they seek information 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 the Company's discovery 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 discovery 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 discovery requests to the extent that they seek information and documents that are readily available through public source 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 the Company.

7. CMA objects to the production of any documents prepared by it subsequent to the filing of this litigation or contested case.

8. CMA's objections and responses to these requests are based on information now known to it. CMA reserves the right to amend, modify or supplement its objections and responses if it learns of new information.

9. CMA also supports, adopts, and incorporates herein the relevant objections made by the Consumer Advocate Division and the City of Chattanooga.

Subject to and without waiving the foregoing, CMA responds as follows:

DISCOVERY REQUEST NO. 1:

Identify each material fact and every document that you rely on to support your contention(s), position(s) or belief(s) that any of the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 08-00039 should not be approved by the Tennessee Regulatory Authority ("TRA").

SECOND SUPPLEMENTAL RESPONSE TO DISCOVERY REQUEST NO. 1.

Subject to the above, and the responses and objections previously made, in further response CMA anticipates relying upon information related to or disclosed by TAWC and/or its affiliates in response to data requests by intervenors, the Authority, Staff, or others, in dockets involving or relating to TAWC; filings made to the Authority by TAWC or its affiliates; jurisdictional decisions; and data, materials, information, statements, or documents related to, relied upon, reviewed by, made by, considered or referred to by TAWC, its affiliates, their witnesses, agents, representatives, employees and attorneys. CMA further anticipates that it may use generally recognized manuals, reports and/or surveys commonly referred to in water rate cases, including, but not limited to, those prepared by or for the American Water Works Association. CMA reserves the right to supplement its responses.

DISCOVERY REQUEST NO. 2:

Identify all persons known to you, your attorney, or other agent(s) who have knowledge, information or possess any document(s) or claim to have knowledge, information or possess any document(s) which support your answer to Discovery Request No. 1 above.

SECOND SUPPLEMENTAL RESPONSE TO DISCOVERY REQUEST NO. 2.

Subject to the above, and the responses and objections previously made, in further response CMA anticipates those with knowledge, information, or documents supporting CMA's answer to Discovery Request No. 1 include any witness(es) for CMA who file testimony in this case, in addition to all of the parties, their employees, representatives, witnesses and staff, the Authority and its Staff, ratepayers and TAWC customers and any others who have filed or will file testimony or authored reports relative to TAWC or its affiliates. CMA reserves the right to supplement its responses.

DISCOVERY REQUEST NO. 3:

Produce each document, photograph, or any other article or thing whatsoever, which refers or relates to any part of your contention(s), position(s) or belief(s) that any of the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 08-00039 should not be approved, whether as to the issues of credibility or any other issue.

SECOND SUPPLEMENTAL RESPONSE TO DISCOVERY REQUEST NO. 3.

At this time, subject to the above, and the responses and objections previously made, CMA anticipates relying upon information related to or disclosed by TAWC and/or its affiliates in response to data requests by intervenors, the Authority, Staff, or others, in dockets involving or relating to TAWC; filings made to the Authority by TAWC or its affiliates; and data, materials, information, statements, or documents related to, relied upon, reviewed by, made by, considered or referred to by TAWC, its affiliates, their witnesses, agents, representatives, employees and attorneys. CMA anticipates that it will use generally recognized manuals, reports or surveys commonly referred to in water rate cases, including but not limited to those prepared by or for the AWWA, which for the most part are referred to in the workpapers.

Information relative to the discovery disputes continues to be received and analyzed in connection with the development of expert testimony and, accordingly, CMA anticipates it may continue to develop facts or documents upon which it may rely to support its positions that the Authority should find TAWC's rate request (or other requests for relief) to be not just and not reasonable. CMA reserves the right to supplement its responses.

DISCOVERY REQUEST NO. 4:

Identify any person you intend to call as a fact or expert witness (including, but not limited to, the persons referred to in paragraph 4 of your “Joint Objection of the Intervenor’s To Discovery Question Limits for the Initial Round of Discovery,” in which you state, “Chattanooga and the CMA have also retained consultants who will likely offer testimony on issues materially affecting the amount and application of the Company’s proposed rate increase, such as issues concerning the I.C.A.R. and rate design”), the subject matter of the witness’ testimony, the substance of the facts and opinions to be expressed and the basis and reasons therefor, the data, documents, materials or other information shown to, relied upon, created by or considered by the witness as part of this case and/or as a basis in forming his or her opinions, any exhibits to be used as a summary of or support for each such opinion, the qualifications of the witness, including a full resume, a list of all publications authored by the witness, the compensation to be paid for the study and testimony, and a listing of any other cases in which the witness has testified at trial or by deposition.

SECOND SUPPLEMENTAL RESPONSE TO DISCOVERY REQUESTS NO. 4.

At this time, subject to the above, and the responses and objections previously made, in further response and considering that a hearing date has not yet been set for this matter, CMA continues to reasonably anticipate for the purpose of providing expert testimony that it will use Brubaker & Associates, Inc. (BAI/Mike Gorman). Mr. Gorman’s testimony history for the past five (5) years is attached hereto. As CMA awaits TAWC’s further responses to CMA and other’s data requests, CMA cannot precisely identify all the topics for which it will file expert testimony; however, CMA continues to anticipate filing testimony that addresses items regarding or involving TAWC’s rate base, expenses and revenues, the Company’s allowed rate of return,

rate base, operating expenses, class cost allocation and rate design. More specifically and in further response, CMA anticipates filing Mr. Gorman's testimony as to at least the following:

- (1) TAWC's requested rate of return, including but not limited to return on equity, should not be considered just and reasonable;
- (2) TAWC's working capital structure and construction work in progress requests are too high and should not be considered just and reasonable;
- (3) Certain revenue factors and adjustments, including but not limited to TAWC's lost water factor, are too high or too low and should not be considered just and reasonable;
- (4) Certain expense factors, including but not limited to rate case expense, are overstated or too high and should not be considered just and reasonable;
- (5) Certain revenues, including but not limited to conservation adjustments to sales understated sales and should not be considered just and reasonable;
- (6) Rate Design and/or Cost of Service and other allocations are improper or not supportable as being just and reasonable.

These areas are tentative, however, and may change as information relative to the discovery disputes continues to be received and analyzed in connection with the development of expert testimony and, accordingly, CMA anticipates it may continue to develop facts or documents upon which it may rely to support its positions that the Authority should find TAWC's rate request (or other requests for relief) to be not just and not reasonable. At this time CMA does not anticipate submitting direct expert testimony regarding TAWC's depreciation study and the management audit study, and may or may not submit testimony relative to weather normalization; however, CMA acknowledges that some testimony it does offer might be

construed by others as directly or indirectly relating to those issues. CMA reserves the right to supplement its responses.

DISCOVERY REQUEST NO. 11:

The Joint Objection of the Intervenors to Discovery Question Limits for the Initial Round of Discovery, which was filed in this docket, states: “the Company has filed a depreciation study in this docket, the conclusions of which will likely be contested.” Specifically identify each conclusion or aspect of the depreciation study the CMA intends to contest, if any, and the CMA’s grounds and/or bases therefor (sic), including any facts and/or documents the CMA contends support those grounds.

SECOND SUPPLEMENTAL RESPONSE TO DISCOVERY REQUEST NO. 11.

Subject to the objections and responses previously made, CMA does not at this time expect to offer direct expert testimony on this issue.

DISCOVERY REQUEST NO. 12:

The Joint Objection of the Intervenors to Discovery Question Limits for the Initial Round of Discovery, which was filed in this docket, states: “TAWC has also filed an independent cost assessment report (“I.C.A.R.”) in relation to management fees, the conclusions of which will likely be contested.” Specifically identify each conclusion or aspect of the I.C.A.R. the CMA intends to contest, if any, and the CMA’s grounds and/or bases therefor (sic), including any facts and/or documents the CMA contends support those grounds.

SECOND SUPPLEMENTAL RESPONSE TO DISCOVERY REQUEST NO. 12.

Subject to the objections and responses previously made, CMA does not at this time expect to offer direct expert testimony on this issue.

DISCOVERY REQUEST NO. 13:

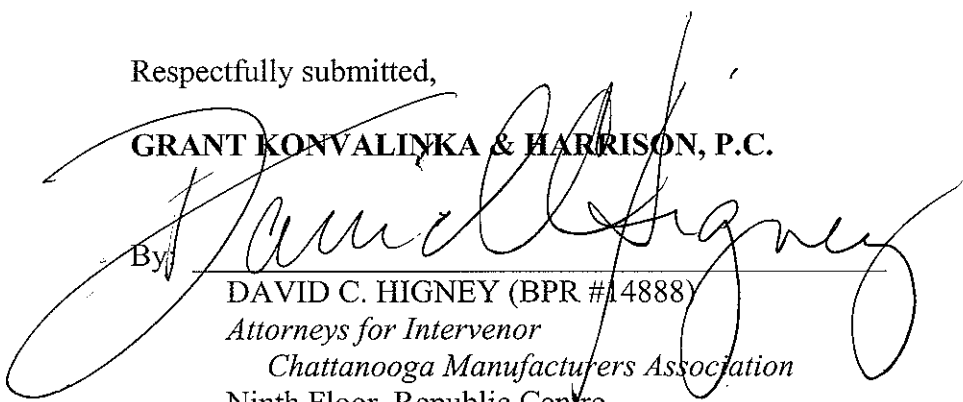
The Joint Objection of the Intervenors to Discovery Question Limits for the Initial Round of Discovery, which was filed in this docket, states: “the Company has proposed a significant adjustment to its weatherization figures which calls for \$1.3 million in new rates.” Specifically identify each conclusion or aspect of the weatherization figures the CMA intends to contest, if any, and the CMA’s grounds and/or bases therefor (sic), including any facts and/or documents the CMA contends support those grounds.

SECOND SUPPLEMENTAL RESPONSE TO DISCOVERY REQUEST NO. 13.

Subject to the objections and responses previously made, CMA has not completed its evaluation of this issue at this time and may or may not offer direct expert testimony on this issue.

Respectfully submitted,

GRANT KONVALINKA & HARRISON, P.C.

By 

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via the method(s) indicated, on this the 16th day of July, 2008, upon the following:

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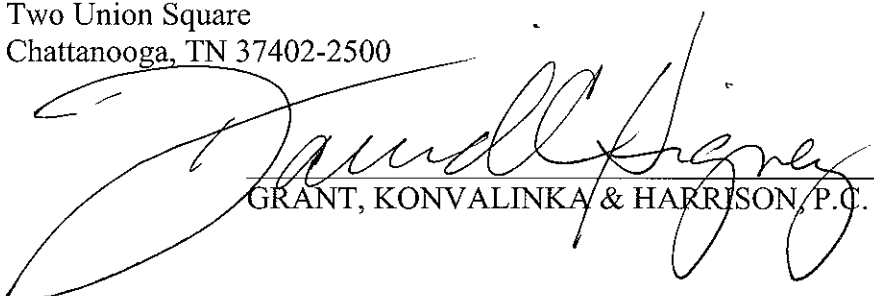
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Brubaker & Associates, Inc.
Testimony
Filed Since 2003
by Michael Gorman

DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
7/8/2008	8992	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RPJ-08-1	Return on Common Equity		Iowa Consumers Coalition
6/18/2008	8920	PUGET SOUND ENERGY, INC.	Direct	WA	U-072375	Merger		Industrial Customers of Northwest Utilities
6/12/2008	9008	VIRGINIA ELECTRIC AND POWER COMPANY	Direct	VA	PUE-2008-00039	Fuel Costs		Virginia Committee for Fair Utility Rates and Virginia Retail Merchants Association
6/11/2008	8885	ENERGY GULF STATES, INC.	Supplemental	TX	34800	Rate of Return	Return on Equity	Texas Industrial Energy Consumers
5/30/2008	8975	PUGET SOUND ENERGY, INC.	Direct	WA	UE-072300	Rate of Return		Industrial Customers of Northwest Utilities
5/22/2008	8977	WISCONSIN ELECTRIC POWER COMPANY	Interim Direct	WI	U-15500	Interim Rates		Tiklen Mining Company, L.C. and Empire Iron Mining Partnership
5/21/2008	8902	DUKE ENERGY INDIANA, INC.	Direct	IN	43374	Conservation Rider		Duke Energy Indiana Industrial Group
5/14/2008	8896	CENTRAL ILLINOIS COMPANY db/a AMERENILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENCIPI AND ILLINOIS POWER COMPANY db/a AMERENIP THE EMPIRE DISTRICT ELECTRIC COMPANY	Rebuttal	IL	07-0585, 07-0588, 07-0586, 07-0589, 07-0587, 07-0590	Return on Equity		Illinois Industrial Energy Consumers
4/25/2008	8875	ENERGY GULF STATES, INC.	Surrebuttal	MO	ER-2008-00033	Return on Equity		Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal Mart Stores, Inc.
4/11/2008	8885	ENERGY GULF STATES, INC.	Direct	TX	34800	Rate of Return	Return on Equity	Texas Industrial Energy Consumers
4/8/2008	8983	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	07-0566	Return on Equity		Illinois Industrial Energy Consumers
4/4/2008	8875	THE EMPIRE DISTRICT ELECTRIC COMPANY	Rebuttal	MO	ER-2008-00033	Return on Equity		Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal Mart Stores, Inc.
3/11/2008	8835	ENERGY LOUISIANA, LLC	Direct	LA	U-30192 (Phase II)	Construction Work in Progress		Louisiana Energy Users Group
3/6/2008	8938	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	NM	07-00319-UT	Return on Common Equity	Pension Expense	Occidental Permian Ltd.
3/4/2008	8888	ILLINOIS-AMERICAN WATER COMPANY	Rebuttal	IL	07-0507	Return on Equity	Rate Design	Illinois Industrial Water Consumers, Fosterburg Water District, Jersey County Rural Water Co., Inc., and Bond-Madison Water Company
2/29/2008	8982	INDIANA AMERICAN WATER COMPANY, INC.	Direct	IN	42351 DSIC-4	Cost Allocation		Indiana-American Water Company, Inc. Industrial Group
2/25/2008	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Rebuttal	MO	Combined Wastewater & Stormwater Rate Change Proceeding ER-2008-00093	Water and Sewer Rates		Missouri Industrial Energy Consumers
2/22/2008	8875	THE EMPIRE DISTRICT ELECTRIC COMPANY	Direct	MO		Return on Common Equity	Rate of Return	Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal Mart Stores, Inc.
2/11/2008	8883	COMMONWEALTH EDISON COMPANY	Direct	IL	07-0566	Return on Common Equity	Rate Base	Illinois Industrial Energy Consumers
1/14/2008	8888	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	07-0507	Return on Equity		Illinois Industrial Water Consumers
1/7/2008	8837	ROCKY MOUNTAIN POWER	Direct	WY	20000-277-ER-07	Return on Equity	Rate of Return	Wyoming Industrial Energy Consumers
12/10/2007	8864	APPALACHIAN POWER COMPANY	Direct	VA	PUE-2007-00068	Return on Common Equity	Rate of Return	Old Dominion Committee for Fair Utility Rates
11/6/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	True-Up Rebuttal	MO	ER-2007-0291	Capital Structure	Regulatory Plan	Office of Public Counsel
11/6/2007	8824	NORTHERN STATES POWER COMPANY	Surrebuttal	WI	4220-UR-115	Revenue Requirement Adj.	Cost of Capital	Wisconsin Industrial Energy Group, Inc. (WIEG)
11/2/2007	8863	VIRGINIA ELECTRIC AND POWER COMPANY	Direct	VA	PUE-2007-00066	Return on Common Equity	Rate of Return	Virginia Committee for Fair Utility Rates
10/29/2007	8824	NORTHERN STATES POWER COMPANY	Rebuttal	WI	4220-UR-115	Revenue Requirement	Cost of Capital	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/25/2007	8854	MONTANA-DAKOTA UTILITIES CO.	Direct	MT	D2007.7.80	Rate of Return	Capital Structure	Encore Acquisition Company
10/17/2007	8807	AVISTA CORPORATION	Response	WA	UE-070804/UG-070805	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities

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DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
10/15/2007	8824	NORTHERN STATES POWER COMPANY	Direct	WI	4220-JR-115	Revenue Requirement		Wisconsin Industrial Energy Group, Inc. (WIEG)
10/15/2007	8824	NORTHERN STATES POWER COMPANY	Direct	WI	4220-JR-115	Cost of Capital		Wisconsin Industrial Energy Group, Inc. (WIEG)
9/28/2007	8819	PACIFICORP DBA ROCKY MOUNTAIN POWER	Direct	ID	PAC-E-07-05	Revenue Requirement Adj.		Monsanto Company
9/28/2007	8819	PACIFICORP DBA ROCKY MOUNTAIN POWER	Direct	ID	PAC-E-07-05	Cost of Capital		Monsanto Company
9/20/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Surrebutal	MO	ER-2007-0291	Rate of Return		Office of Public Counsel
9/14/2007	8835	ENERGY LOUISIANA, LLC	Direct	LA	U-30192	Capital Structure		Louisiana Energy Users Group
8/30/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Rebutal	MO	ER-2007-0291	Return on Equity	Capital Structure	Office of Public Counsel
8/28/2007	8747	INDIANA-AMERICAN WATER COMPANY	Supplemental Settlement	IN	43187	Return on Equity	Rate of Return	Indiana-American Water Company, Inc.
8/27/2007	8747	INDIANA-AMERICAN WATER COMPANY	Settlement	IN	43187	Return on Equity	Rate of Return	Indiana-American Water Company, Inc.
7/31/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Surrebutal	MO	WR-2007-0216	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
7/24/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Direct	MO	ER-2007-0291	Rate of Return		Office of Public Counsel
7/13/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Rebutal	MO	WR-2007-0216	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
7/5/2007	8778	CITIZENS THERMAL ENERGY COMPANY	Direct	IN	43201	Revenue Requirement Adj.		Citizens Industrial Group
6/12/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2007-0216	Rate Design		Missouri Industrial Energy Consumers
6/7/2007	8781	INTERSTATE POWER AND LIGHT COMPANY AND ITC MIDWEST LLC	Direct	IA	SPU-07-11	Transmission Asset Sale		Iowa Consumers Coalition
6/5/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2007-0216	Revenue Requirement		Missouri Industrial Energy Consumers
5/24/2007	8747	INDIANA-AMERICAN WATER COMPANY	Direct	IN	43187	Return on Equity	Rate of Return	Indiana-American Water Company, Inc.
5/23/2007	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Surrebutal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Revenue Requirement		Missouri Industrial Energy Consumers
5/18/2007	8750	LACLEDE GAS COMPANY	Direct	MO	GR-2007-0208	Rate Design		Missouri Industrial Energy Consumers
5/15/2007	8723	DUKE ENERGY INDIANA, INC.	Direct	IN	4311443114-S1	Revenue Requirements	Return on Equity	Indiana Industrial Group
5/4/2007	8750	LACLEDE GAS COMPANY	Direct	MO	GR-2007-0208	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
5/3/2007	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Rebutal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Revenue Requirement Financing Plan	Revenue Allocation	Missouri Industrial Energy Consumers
3/20/2007	8629	AQUILA	Surrebutal	MO	ER-2007-0004	Rate of Return	Depreciation Rates	Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
3/16/2007	8710	CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.	Direct	NY	06-G-1332	Return on Equity	Depreciation Rates	The City of New York
3/13/2007	8714	AEP TEXAS CENTRAL COMPANY	Direct	TX	33309	Return on Equity	Rate of Return	Texas Industrial Energy Consumers
3/13/2007	8714	AEP TEXAS NORTH COMPANY	Direct	TX	33310	Return on Equity	Rate of Return	Texas Industrial Energy Consumers
3/5/2007	8752	TENNESSEE AMERICAN WATER COMPANY	Direct	TN	06-00290	Cost of Service		Chattanooga Manufacturers Association
2/27/2007	8691	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY DBA VECTREN SOUTH-ELECTRIC	Direct	IN	43111	Return on Common Equity	Rate of Return	SIGECO Industrial Group
2/27/2007	8632	AMERENUE	Surrebutal	MO	ER-2007-0002	Return on Equity		Missouri Industrial Energy Consumers
2/20/2007	8666	KEYSPAN CORPORATION	Supplemental Direct	NY	06-M-0878	Return on Equity	Rate of Return	The City of New York

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DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
2/20/2007	8629	AQUILA	Rebuttal	MO	ER-2007-0004	Rate of Return	Depreciation Rates	Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
2/16/2007	8689	PACIFICORP	Direct	WA	UE-061546/UE-060817	Return on Equity	Income Tax Adjustment	Industrial Customers of Northwest Utilities
1/29/2007	8686	KEYSPAN CORPORATION	Direct	NY	06-M-0878	Return on Equity	Rate of Return	The City of New York
1/19/2007	8629	AQUILA	Direct	MO	ER-2007-0004	Rate of Return	Depreciation Rates	Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
12/20/2006	8685	NOVA SCOTIA POWER INCORPORATED	Direct	NS	P-886	Return on Equity		Bovater Mersey Paper Company Limited and Stora Enso Port Hawkesbury Limited
12/15/2006	8641	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	TX	32766	Return on Equity	Rate of Return	Texas Industrial Energy Consumers
12/15/2006	8632	AMERENUE	Direct	MO	ER-2007-0002	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
12/1/2006	8665	INDIANAPOLIS DEPARTMENT OF WATERWORKS	Direct	IN	43056	Revenue Requirement		Indianapolis Water Industrial Group
11/21/2006	8700	GREEN MOUNTAIN POWER CORPORATION	Direct	VT	7231	Acquisition	Rate Plan	IBM Corporation
10/16/2006	8472	COMMONWEALTH EDISON COMPANY	Direct on Rehearing	IL	05-0587	Capital Structure	Return on Equity	Illinois Industrial Energy Consumers (IIEC)
10/11/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Surrebuttal	WI	6680-UR-115	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/6/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Surrebuttal	OR	UE 180, UE 181, UE 184	Capital Structure	Rate of Return	Industrial Customers of Northwest Utilities and Citizens' Utility Board of Oregon
9/18/2006	8617	ARTESIAN WATER COMPANY, INC.	Direct	DE	06-158	Cost of Service	Return on Common Equity	General Motors Corporation and Christiana Care Health Services
9/13/2006	8609	GREEN MOUNTAIN POWER CORPORATION	Surrebuttal	VT	7175/7176	Settlement Comments	Rate of Return	IBM Corporation
9/12/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-UR-115	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/11/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR-118	Cost of Service	Revenue Allocation	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/28/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Supplemental Direct	WI	6690-UR-118	Cost of Service	Rate Design	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/18/2006	8588	PUBLIC SERVICE COMPANY OF COLORADO	Answer	CO	06S-234EG	Return on Common Equity	Incentive Plan	Colorado Energy Consumers
8/18/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-118	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/17/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Direct	OR	UE 180, UE 181, UE 184	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities and Citizens' Utility Board of Oregon
8/4/2006	8909	GREEN MOUNTAIN POWER CORPORATION	Direct	VT	7175/7176	Rate of Return	Return on Common Equity	IBM Corporation
7/19/2006	8571	PUGET SOUND ENERGY, INC.	Direct	WA	UE-060286, UG-060267	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities
7/12/2006	8552	PACIFIC POWER & LIGHT d/b/a PACIFICORP	Direct	OR	UE 179	Capital Structure	Return on Common Equity	Industrial Customers of Northwest Utilities
6/29/2006	8515	AMERENICOLCO, AMERENCIPS and AMERENIP	Rebuttal	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure	Illinois Industrial Energy Consumers (IIEC)
6/28/2006	8610	BALTIMORE GAS AND ELECTRIC COMPANY	Rebuttal	MD	9054	Merger		Mittal Steel USA
4/26/2006	8515	AMERENICOLCO, AMERENCIPS and AMERENIP	Direct	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure	Illinois Industrial Energy Consumers (IIEC)
4/21/2006	8553	AVISTA CORPORATION	Direct	WA	UE-060181	Credit Standing	Risk Management	Illinois Industrial Energy Consumers (IIEC)
2/27/2006	8472	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	05-0597	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers (IIEC)
2/17/2006	8508	ENTERGY GULF STATES, INC. AND ENTERGY LOUISIANA, INC.	Direct	LA	U-29203	Hurricane Damage Cost Recovery		Louisiana Energy Users Group (LEUG) and Valero Refining - New Orleans, L.L.C.
1/27/2006	8476	PACIFICORP	Supplemental	WA	UE-050684/UE-050412	Cost of Capital		Industrial Customers of Northwest Utilities
12/23/2005	8472	COMMONWEALTH EDISON COMPANY	Direct	IL	05-0597	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers (IIEC)
12/13/2005	8418	AQUILA, INC.	Surrebuttal	MO	HR-2005-0450	Rate of Return		Ag Processing, Inc.
12/13/2005	8415	AQUILA, INC.	Surrebuttal	MO	ER-2005-0436	Rate of Return		Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
12/9/2005	8469	DELMARVA POWER & LIGHT COMPANY	Direct	DE	05-304	Return on Common Equity	Rate of Return	Industrial Group
11/29/2005	8480	APPALACHIAN POWER COMPANY	Direct	VA	PUE-2005-00056	Return on Common Equity	Rate of Return	Old Dominion Committee for Fair Utility Rates
11/21/2005	8461	MIDAMERICAN ENERGY COMPANY	Direct	OR	UM 1209	Acquisition Plan		Industrial Customers of Northwest Utilities
11/19/2005	8461	MIDAMERICAN ENERGY COMPANY	Direct	WA	UE-051090	Acquisition Plan		Industrial Customers of Northwest Utilities
11/8/2005	8464	PSI ENERGY, INC.	Direct	IN	42873	Merger Cost & Benefits	Tracker Mechanism	PSI Industrial Group
11/7/2005	8426	WISCONSIN ELECTRIC POWER COMPANY	Surrebuttal	WI	05-UR-102	Revenue Requirement		Wisconsin Industrial Energy Group, Inc. (WIEG)

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Testimony
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11/3/2005	8476	PACIFICORP	Direct	WA	UE-050684/UE-050412	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities
10/3/2005	8435	NORTH-HN STATES POWER COMPANY	Surrebutal	WI	4220-UR-114	Rate of Return		Industrial Customer Group
10/17/2005	8360	PACIFICORP	Supplemental	OR	UE 173	Return on Common Equity	Rate of Return	The Citizens' Utility Board & The Industrial Customers of Northwest Utilities
10/14/2005	8418	AQUILA, INC.	Direct	MO	HR-2005-0450	Rate of Return		Ag Processing, Inc.
10/14/2005	8415	AQUILA, INC.	Direct	MO	ER-2005-0436	Rate of Return		Federal Executive Agencies, Sedalia Industrial Energy Users' Association and St. Joe Industrial Group
10/12/2005	8435	NORTH-HN STATES POWER COMPANY	Direct	WI	4220-UR-114	Rate of Return		Industrial Customer Group
10/12/2005	8394	CITIZENS GAS & COKE UTILITY	Direct	IN	42767	Revenue Requirement		Citizens Industrial Group
10/12/2005	8426	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	05-UR-102	Revenue Requirement	Earnings Cap Mechanism	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/6/2005	8386	WISCONSIN PUBLIC SERVICE CORPORATION	Surrebutal	WI	6690-UR-117	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
9/28/2005	8453	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	SPU-05-15	Nuclear Station Sale	Credit Support	Iowa Consumers Coalition (ICC)
9/1/2005	8386	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-117	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/26/2005	8397	AVISTA CORPORATION	Direct	WA	UE-050482/UG-050483	Rate of Return	Return on Common Equity	Industrial Customers of Northwest Utilities
8/26/2005	8397	AVISTA CORPORATION	Rebutal	WA	UE-050482/UG-050483	Rate of Return	Return on Common Equity	Industrial Customers of Northwest Utilities
8/15/2005	8434	BALTIMORE GAS AND ELECTRIC COMPANY	Direct	MD	9036	Rate of Return	Return on Common Equity	ISG Sparrows Point LLC
8/8/2005	8422	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	05-05-005	Rate of Return	Return on Common Equity	The Federal Executive Agencies
8/8/2005	8422	SAN DIEGO GAS & ELECTRIC COMPANY	Direct	CA	05-05-012	Rate of Return	Return on Common Equity	The Federal Executive Agencies
8/8/2005	8422	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	05-05-011	Rate of Return	Return on Common Equity	The Federal Executive Agencies
7/13/2005	8363	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 1	FL	050078-EI	Rate of Return	Financial Integrity	White Springs Agricultural Chemicals, Inc.
7/13/2005	8383	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 2	FL	050078-EI	Depreciation Expense	Nuclear Decommissioning	White PCS Phosphate - White Springs
6/27/2005	8360	PACIFICORP	Surrebutal	OR	UE 170	Return on Common Equity	Rate of Return	White PCS Phosphate - White Springs
5/9/2005	8360	PACIFICORP	Direct	OR	UE 170	Return on Common Equity	Rate of Return	The Citizens' Utility Board & The Industrial Customers of Northwest Utilities
4/12/2005	8294	WISCONSIN POWER AND LIGHT COMPANY	Rebutal	WI	6680-UR-114	Rate of Return	Rate of Return	The Citizens' Utility Board & The Industrial Customers of Northwest Utilities
4/4/2005	8284	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-UR-114	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
3/18/2005	8327	PSI ENERGY, INC.	Direct	IN	42718	Equity Return	Risk Evaluation	Wisconsin Industrial Energy Group, Inc. (WIEG)
3/7/2005	8366	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Direct	TX	30706	Rate of Return	Risk Evaluation	PSI Industrial Group
2/22/2005	8326	UNION ELECTRIC COMPANY	Rebutal	MO	EA-2005-0180	CPCN Request		Texas Industrial Energy Consumers (TIEC)
2/14/2005	8230	WEPCO	Rebutal	WI	05-UR-101	Generation Lease Payment		Missouri Industrial Energy Consumers (MIEC)
1/31/2005	8316	WISCONSIN POWER AND LIGHT COMPANY	Rebutal	WI	6680-CE-168	Lease vs. Traditional Utility Financing		Wisconsin Industrial Energy Group, Inc. (WIEG)
1/18/2005	8303	TENNESSEE-AMERICAN WATER COMPANY	Rebutal	TN	04-00288	Cost Allocation		Wisconsin Industrial Energy Group, Inc. (WIEG)
12/23/2004	8303	TENNESSEE-AMERICAN WATER COMPANY	Direct	TN	04-00288	Revenue Requirement	Pension Expense	Chattanooga Manufacturers Association
12/3/2004	8279	PACIFICORP	Direct	UT	04-035-42	Revenue Requirement	Pension Expense	Chattanooga Manufacturers Association
10/19/2004	8224	MADISON GAS AND ELECTRIC COMPANY	Surrebutal	WI	3270-UR-113	Rate of Return		Uiah Industrial Energy Consumers
10/8/2004	8244	GEORGIA POWER COMPANY	Direct	GA	18300-U	Return on Equity	Financial Integrity	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/8/2004	8237	NOVA SCOTIA POWER INCORPORATED	Direct	NS	P-881	Return on Equity	Financial Integrity	GIG/GTMA
9/29/2004	8224	MADISON GAS AND ELECTRIC COMPANY	Direct	WI	3270-UR-113	Return on Common Equity	Rate of Return	Bowater Mersey Paper & Stora Enso
9/9/2004	8179	INDIANA GAS COMPANY	Direct	IN	42598	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/23/2004	8223	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-116	Return on Common Equity	Rate of Return	Indiana Gas Industrial Group
8/13/2004	8191	AMEREN CORPORATION AND ILLINOIS POWER COMPANY	Rebutal	IL	04-0294	Acquisition and Merger		Wisconsin Industrial Energy Group, Inc. (WIEG)
8/9/2004	8207	ARTESIAN WATER COMPANY, INC.	Direct	DE	Apr-42	Return on Common Equity	Overall Rate of Return	Illinois Industrial Energy Consumers (IIEC)
7/15/2004	8220	WISCONSIN PUBLIC SERVICE CORPORATION	Rebutal	WI	6690-CE-187	Construction Work in Progress		General Motors Corporation
								Wisconsin Industrial Energy Group, Inc. (WIEG)

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Testimony
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7/8/2004	8191	AMEREN CORPORATION AND ILLINOIS POWER COMPANY	Direct	IL	04-0294	Acquisition and Merger		Illinois Industrial Energy Consumers (IIEC)
6/4/2004	8195	CENTERPOINT, RELIANT AND TEXAS GENCO	Direct	TX	29526	Financial Policy	Business Separation	TIEC
5/28/2004	8175	WISCONSIN PUBLIC SERVICE CORPORATION/WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	05-EI-136	Nuclear Asset Sale		Wisconsin Industrial Energy Group, Inc. (WIEG)
5/7/2004	8175	WISCONSIN PUBLIC SERVICE CORPORATION/WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	05-EI-136	Nuclear Asset Sale		Wisconsin Industrial Energy Group, Inc. (WIEG)
5/5/2004	8008	CITIZENS THERMAL ENERGY COMPANY	Rebuttal	IN	41989 FC3S1	FAC Adjustments	Earnings Test	TIEC
4/14/2004	8008	CITIZENS THERMAL ENERGY COMPANY	Direct	IN	41989 FC3S1	FAC Adjustments	Earnings Test	TIEC
3/5/2004	8040	DETROIT EDISON COMPANY, THE	Direct	MI	U-13808	Rate of Return	Return on Common Equity	ABATE
3/4/2004	8134	INDIANA-AMERICAN WATER COMPANY	Direct	IN	42520	Rate of Return	Return on Common Equity	Indiana-American Industrial Group
2/4/2004	8111	AEP TEXAS CENTRAL COMPANY	Direct	TX	28840	Rate of Return	Return on Common Equity	TIEC
12/5/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Supplemental	MO	WR-2003-0500	Cost of Service	Rate Design	MIEC
11/20/2003	8041	PACIFICORP	Surrebuttal	WY	20000-ER-03-198	Return on Common Equity	Rate of Return	Wyoming Industrial Energy Consumers
11/10/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Surrebuttal	MO	WR-2003-0500	Cost of Service	Rate Design	MIEC
11/3/2003	8049	MADISON GAS AND ELECTRIC COMPANY	Surrebuttal	WI	3270-UR-112	Return on Common Equity	Rate Design	Wisconsin Industrial Energy Group, Inc. (WIEG)
11/3/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Direct on Rehearing	IL	02-0690	Revenue Requirement		Large Water Consumers (Various Companies)
10/10/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Rebuttal	MO	WR-2003-0500	Cost of Service	Rate Design	MIEC
10/9/2003	8049	MADISON GAS AND ELECTRIC COMPANY	Direct	WI	3270-UR-112	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/3/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Rebuttal	MO	WR-2003-0500	Revenue Requirement	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
10/3/2003	7990	WISCONSIN PUBLIC SERVICE CORPORATION	Surrebuttal	WI	6690-UR-115	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/11/2003	7990	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-115	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/10/2003	8006	AQUILA, INC.	Rebuttal	MO	EF-2003-0465	Collateralization		SIEUA and AGP
9/10/2003	7977	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-UR-113	Return on Common Equity		Wisconsin Industrial Energy Group, Inc. (WIEG)
8/19/2003	7982	PSI ENERGY, INC.	Direct	IN	42359	Return on Common Equity		PSI Industrial Group
7/22/2003	8022	GEORGIA POWER COMPANY	Direct	GA	17066-U	Fuel Cost Recovery	GIG and GTMA	GIG and GTMA
7/14/2003	8046	MADISON GAS AND ELECTRIC COMPANY	Surrebuttal	WI	05-CE-121, 3270-AE-102	Rate of Return		WIEC
6/20/2003	7980	TENNESSEE-AMERICAN WATER COMPANY	Rebuttal	TN	03-00118	Cost of Service	Rate Design	Chattanooga Manufacturers Association
5/30/2003	7980	TENNESSEE-AMERICAN WATER COMPANY	Direct	TN	03-00118	Cost of Service	Rate Design	Chattanooga Manufacturers Association
5/13/2003	7838	METROPOLITAN ST. LOUIS SEWER DISTRICT	Direct	MO	N/A	Financial Policy		MIEC
4/11/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Rebuttal	IL	02-0690	Revenue Requirement		Large Water Consumers (Various Companies)
2/7/2003	7911	ILLINOIS POWER COMPANY	Direct	IL	02-0742 and 02-0743	Financial Issues		Illinois Industrial Energy Consumers (IIEC)
2/7/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	02-0690	Revenue Requirement		Large Water Consumers (Various Companies)
2/3/2003	7894	ATLANTIC CITY ELECTRIC COMPANY	Direct	NJ	ER02080510	Deferred Cost Recovery		NJIEUC