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November 15, 2010

Mary Freeman, Chairman
Tennessee Regulatory Authority
c/o Sharla Dillon, Docket Clerk
460 James Robertson Parkway
Nashville, TN 37243

filed electronically in docket office on 11/15/10

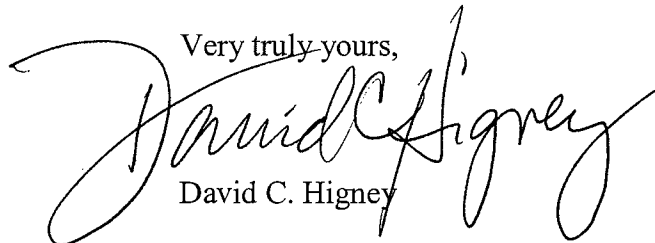
Re: In re Petition of Tennessee American Water Company for a General Rate Increase
TRA Docket No. 10-00189

Dear Chairman Freeman:

Enclosed are the original and five (5) copies of Chattanooga Regional Manufacturers Association's Responses and Objections to Tennessee American Water Company's First Set of Data Requests. Please return a file-stamped copy to us in the enclosed, self-addressed envelope.

If you have any questions, please do not hesitate to contact me.

Very truly yours,



David C. Higney

Enclosure

cc: Counsel for All Parties
Henry M. Walker, Esq. (via email)
Timothy L. Spires (via email)

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

IN RE:

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

DOCKET NO. 10-00189

**CHATTANOOGA REGIONAL MANUFACTURERS ASSOCIATION'S
RESPONSES AND OBJECTIONS TO
TENNESSEE AMERICAN WATER COMPANY'S
FIRST SET OF DATA REQUESTS**

The Chattanooga Regional Manufacturers Association ("CRMA"), by and through its attorneys, submits the following responses and objections to the Tennessee American Water Company's (the "Company") First Set of Data Requests propounded upon CRMA. CRMA has set forth in Part I its objections generally applicable to the Company's data requests, and its responses and specific additional objections to the Company's data requests in Part II.

PART I - GENERAL OBJECTIONS

1. CRMA objects to the definitions and instructions contained in the data requests to the extent that the definitions and instructions attempt to impose on CRMA 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. CRMA 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. CRMA objects to the Company's data requests to the extent that the Company is attempting to impose on CRMA 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. CRMA 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 data of admissible evidence. By providing information in response to these requests, CRMA does not concede that such information is relevant, material or admissible in evidence. CRMA reserves all rights to object to the use of such information as evidence.

4. CRMA objects to the Company's discovery requests to the extent that the Company is attempting to impose on CRMA 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. CRMA objects to the Company's discovery requests to the extent that the Company is attempting to require CRMA 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. CRMA objects to the Company's discovery requests to the extent that they seek information and documents that are readily available through a public source or are in the Company's own possession, custody or control. It is unduly burdensome and oppressive to require CRMA to respond or produce documents that are equally or more available to the Company.

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

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

CRMA also supports, adopts, and incorporates herein by reference relevant and appropriate objections made by the Consumer Advocate & Protection Division and the City of Chattanooga, or any other intervenor, since the Company has propounded similar data requests to other intervenors.

PART II - RESPONSES AND OBJECTIONS TO SPECIFIC DATA REQUESTS

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

REQUEST NO. 1:

Identify each document that you anticipate you will rely on in opposition to the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 10-00189.

CRMA – 1 RESPONSE:

CRMA objects to this request on the grounds it is overbroad and unduly burdensome. CRMA further objects to this request to the extent it calls for or seeks the mental impressions and conclusions of CRMA's attorneys or (if any) consulting experts, which are privileged and will not be provided. CRMA avers that it is TAWC's, not CRMA's, burden of proof to demonstrate that requested rate relief is just and reasonable, and objects to this request to the extent that it implies or supposes CRMA is required to proffer affirmative proof of any position CRMA takes, as opposed to offering cross-examination or rebuttal relative to any position TAWC may take in this matter or in demonstrating that TAWC's repeated rate increases are not just and reasonable.

To the extent CRMA is aware of any such facts at this time, it is anticipated all such facts relied upon by CRMA in this proceeding are, or will be, set forth in testimony and/or exhibits of

the parties or their witnesses. Subject to and without waiving the above, CRMA 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. CRMA 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. CRMA reserves the right to supplement its responses. Further, CRMA awaits the complete and appropriate responses of TAWC to the data requests submitted to or propounded upon TAWC.

REQUEST NO. 2:

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

CRMA – 2 RESPONSE:

CRMA objects to this request on the grounds it is overbroad and unduly burdensome. CRMA further objects to this request to the extent it calls for or seeks the mental impressions and conclusions of CRMA's attorneys or (if any) consulting experts, which are privileged and will not be provided. CRMA avers that it is TAWC's, not CRMA's, burden of proof to demonstrate that requested rate relief is just and reasonable, and CRMA objects to this request to the extent that it implies or supposes CRMA is required to proffer affirmative proof of any position CRMA takes, as opposed to offering cross-examination or rebuttal relative to any position TAWC may take in this matter or in demonstrating that TAWC's repeated rate increases are not just and reasonable. Further, CRMA awaits the complete and appropriate responses of TAWC to the data requests submitted and propounded upon TAWC.

Subject to the above, this question is overbroad and unduly burdensome in that it could conceivably cover dozens, if not hundreds, of employees of CRMA and its member companies that could present as witnesses in this case. Those with knowledge, information, or documents supporting CRMA's answer to Request CRMA No. 1 include the witnesses, if any, for CRMA who will file testimony in this case, in addition to any other party's witnesses who have filed testimony or will file testimony on behalf of a party. The Authority, its Staff, the Hearing Officer and her Staff, CRMA's President and his administrative assistant, CRMA's Board and CRMA members, the Hamilton County Commission, the Chattanooga City Council, the Mayors of Hamilton County and the City of Chattanooga, the parties to this docket and prior TAWC rate

cases, the petitioner's employees and those of its affiliates, other regulatory agencies and staff, and others, all have some such knowledge about the issues raised in Request No. 1.

CRMA, however, has not yet decided whether it will proffer any witness by or on behalf of CRMA nor, if it does, on what topic any such witness(es) may testify. CRMA reserves the right to supplement its responses.

REQUEST NO. 3:

Identify any person you intend to call as a fact witness, the subject matter of the witness' testimony, the substance and basis of the facts to be testified to, the data, documents, materials or other information show to, relied upon, created by or considered by the witness as part of this case, any exhibits to be used by the witness, a full resume for the witness, the compensation to be paid for the testimony, and a listing of any other cases in which the witness has testified at trial or by deposition.

CRMA – 3 RESPONSE:

CRMA objects to Request No. 3 on the grounds that the request is overbroad, unduly burdensome, vague, ambiguous and duplicative and that, at least in part, it is not reasonably calculated to lead to the discovery of admissible evidence. Additionally, CRMA objects to Discovery Request No. 3 to the extent that it blatantly encroaches upon attorney-client privilege, attorney work product and/or seeks the mental impressions and conclusions of CRMA attorneys, which are privileged and will not be provided. CRMA further objects on the grounds that CRMA will timely respond as appropriate through the filing of the direct testimony of CRMA's witnesses, if any.

Subject to and without waiving any and all objections, CRMA has not identified any person it intends to call as a "fact" witness. Consistent with its prior practice, however, CRMA will timely and appropriately identify any "fact" witness, the subject matter of the witness testimony, the substance and basis of any facts to be testified to, the data, documents, and materials or other information relied upon, created by, or considered by the witness, the full résumé for the witness and listing of any relevant matters in which the witness has testified at trial or by deposition, should CRMA identify any person it intends to call as a "fact" witness. It is not inconceivable that CRMA may not call a "fact" witness, as it has not always called "fact" witnesses to provide testimony on various topics or subject matters in these types of proceedings.

In that regard, CRMA respectfully awaits TAWC's appropriate and complete responses to data requests submitted to and propounded upon the Company in order for CRMA to adequately complete an evaluation whether to proffer testimony (lay or expert) on any number of matters and issues. CRMA reserves the right to supplement its responses.

REQUEST CRMA - NO. 4:

Identify any person you intend to call as an expert witness, the subject matter of the witness' testimony, the substance and basis of the facts and opinions to be expressed, 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, by deposition or submitted written testimony.

CRMA – 4 RESPONSE: CRMA objects to this Request No. 4 on the grounds that it is overbroad, unduly burdensome, vague, ambiguous and duplicative and that, at least in part, it is not reasonably calculated to lead to the discovery of admissible evidence. Additionally, CRMA objects to the Request to the extent that it blatantly encroaches upon the attorney-client privilege, attorney work product, and/or seeks the mental impressions and conclusions of CRMA attorneys and consulting experts (if any), which are privileged and will not be provided. CRMA further objects on the grounds that CRMA will timely respond as appropriate through the filing of the direct testimony of CRMA's witnesses, if any.

Subject to and without waiving any and all objections, CRMA has used analysts from Brubaker and Associates, Inc. (BAI) previously to provide expert testimony on its behalf before this Authority, and it is not inconceivable that CRMA may again seek to use BAI to provide testimony on various topics or subject matter within BAI's expertise in this proceeding. Even though a hearing date has not been set in this matter, and in the spirit of discovery, CRMA attaches a recent schedule for Mr. Gorman in anticipation of the possibility he will testify. CRMA will seasonably supplement the schedule, if CRMA determines Mr. Gorman will testify in this matter. CRMA respectfully awaits TAWC's appropriate and complete responses to the First Set of Discovery Requests propounded upon TAWC by CRMA, as well as TAWC's full and adequate

responses to other requests submitted to or propounded upon TAWC, including those of the other parties and Staff, in order for CRMA to adequately complete its evaluation whether to proffer testimony (lay or expert) on any number of matters and issues. CRMA reserves the right to supplement its responses.

REQUEST NO. 5:

Please identify and produce any and all engagement letters, expert reports and work papers (including drafts) created by or provided to any expert or other witness.

CRMA – 5 RESPONSE:

CRMA objects to this request on the grounds that it is overbroad, unduly burdensome and not likely to lead to the discovery of admissible evidence in all instances. CRMA further objects to this request to the extent it calls for or seeks mental impressions and conclusions of CRMA's attorneys or (if any) consulting experts, which are privileged and will not be provided. CRMA also objects to Request No. 5 to the extent it seeks, impermissibly, "any and all expert reports and work papers..." as such an overly broad request is clearly outside the scope of Rule 26 of the Tennessee Rules of Civil Procedure.

Subject to and without waiving any and all objections, since CRMA has not determined whether it will submit testimony (lay or expert), there appear to be no responsive non-privileged documents at this time; however, CRMA will provide responsive non-privileged documents, if any exist, concerning the employment should CRMA offer a testifying expert (or experts) such as engagement letters, reports and working papers from CRMA's testifying experts, if any. Please also refer to CRMA-4 Response. CRMA reserves the right to supplement its responses.

REQUEST NO. 6:

Please produce in electronic media (Word, Excel, or other Microsoft Office compatible format) and in hard copy all work papers and other documents, created by or relied upon by all CRMA witnesses.

CRMA – 6 RESPONSE:

Please refer to CRMA-5 Response. Further, subject to and without waiving any and all objections, since CRMA has not determined whether it will submit testimony (lay or expert), there appear to be no responsive non-privileged documents at this time. As in past cases, however, CRMA will provide non-duplicative work papers, if any, generated by or relied upon by CRMA's witnesses, if any. CRMA objects to the extent that this Request may be interpreted to require additional information. Such information would be burdensome and irrelevant. CRMA reserves the right to supplement its responses.

REQUEST NO. 7:

Please identify and produce a copy of all trade articles, journals, treatises, speeches and publications of any kind in any way utilized or relied upon by any of the CRMA's proposed expert witnesses in evaluating, reaching conclusions or formulating an opinion in the captioned matter as well as all articles, journals, speeches, or books written or co-written by any CRMA witness.

CRMA – 7 RESPONSE:

CRMA objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, and that the request is overly broad and unduly burdensome, vague and ambiguous and seeks documents in the public domain.

Subject to and without waving any and all objections, since CRMA has not determined whether it will submit such testimony, there appear to be no responsive non-privileged documents at this time; however, CRMA will list any such publications specifically consulted by and relied upon by CRMA's testifying expert witness(es) in this case, if any, and CRMA will provide a list of all publications (if any) written or co-written by such witness(es). CRMA reserves the right to supplement its responses.

REQUEST NO. 8:

Please identify and produce any and all documentation, items, reports, data, communications, and evidence of any kind that the CRMA intends to offer as evidence at the hearing or to refer to in any way at the hearing.

CRMA – 8 RESPONSE:

CRMA refers to, adopts and incorporates its CRMA–1 Response herein. Subject to and without waiving any and all objections and in further response, CRMA anticipates it may learn or develop facts or identify documents during discovery upon which it may rely to support its positions or contradict TAWC's positions. CRMA reserves the right to supplement its responses.

REQUEST NO. 9:

If you believe that TAWC has made any admission or statement against interest that contradicts the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 10-00189, please state with specificity any and all admissions or statements against interest allegedly made by TAWC. For each such admission or statement against interest state:

- a. The identity of the person making each admission or statement;
- b. The location where each admission or statement was made;
- c. The date and time each admission or statement was made;
- d. The identity of all persons present when each admission or statement was made; and
- e. Identify all documents which refer or relate to each admission or statement and attach copies of said documents hereto.

CRMA – 9 RESPONSE:

CRMA objects to this Request on the grounds that requesting the identification of “any admission or statement against interest,” is overbroad, unduly burdensome, and seeks the mental impressions and conclusions of CRMA’s attorneys, which are privileged and will not be provided. Additionally, to the extent TAWC has made an admission or statement against its interest or that contradicts the petitioner’s request for relief, including its repeated requests to increase rates, such information is equally (if not more) available to TAWC as it is to the respondent since TAWC would have been the author of such statement(s). Subject to and without waiving any of the above objections, CRMA refers TAWC to statements made by TAWC, and its parent or affiliate companies, and/or their officers, employees, representatives or agents, to any public body or audience, including but not limited to courts, regulatory agencies, rate payers, or the employees of any of the foregoing. CRMA reserves the right to supplement its responses.

REQUEST NO. 10:

Please state the CRMA's position as to the amount of the revenue requirement to which TAWC was entitled in Docket Nos. 08-00039 and 06-00290 and the amount actually awarded by the Tennessee Regulatory Authority in each of those respective cases.

CRMA – 10 RESPONSE:

CRMA objects to this Request as irrelevant, ambiguous, and unduly burdensome. CRMA also objects to the extent the request implies the Company claims TAWC is, or was, *entitled* to a certain “revenue requirement” in TRA Docket Nos. 08-00039 or 06-00290. Subject to and without waiving all the above objections, CRMA in those cases submitted analysis and testimony as to appropriate methodologies for use in setting just and reasonable rates, rebutted or cross-examined TAWC witnesses, and responded to inquiries of Directors (and Staff) for the Authority. TAWC has appealed the 2008 Order issued by the Authority. CRMA reiterates its position that the facts, testimony and evidentiary record support the Tennessee Regulatory Authority’s 2008 decision as being within the zone of reasonableness and that the Tennessee Court of Appeals should affirm TRA’s Order affixing what TRA considers were “just and reasonable” rates. By way of example and without limitation of the same, only addressing certain issues that he analyzed, Mr. Gorman stated the alleged deficiency could not be characterized reasonably as any greater than \$2.453 million and that figure was not accounting for additional adjustments TRA could make when considering other testimony, analysis and recommendations. CRMA reserves the right to supplement its responses.

REQUEST NO. 11:

Please identify, other than your attorneys, each person who provided information or participated in the preparation of the responses to each of these discovery requests, and for each such person specify the responses for which he or she provided information or participated in preparing.

CRMA – 11 RESPONSE:

CRMA objects to the extent that this Request refers to attorney-client privileged information and privileged attorney work product. Subject to and without waiving any and all objections, Counsel conferred with Tim Spires, CRMA's President, who participated in reviewing CRMA materials and in the preparation of CRMA's responses. Further, Counsel conferred with Mike Gorman and Greg Meyer at Brubaker & Associates, Inc. for purposes of responding to requests relative to possible CRMA's expert witness(es) in that, while no hearing date has been set and no decision has been made at the present time whether CRMA intends to provide expert testimony, it is not inconceivable that CRMA may again seek to use BAI to provide testimony on various topics or subject matters within BAI's expertise in this proceeding. In that regard and in the spirit of discovery, CRMA has provided an updated version of Mr. Gorman's case list. CRMA reserves the right to supplement its responses.

REQUEST NO. 12:

Identify all persons with whom you consulted prior to answering these discovery requests.

CRMA – 12 RESPONSE:

See CRMA–11 Response. CRMA reserves the right to supplement its responses.

REQUEST NO. 13:

Please identify all documents reviewed by you to respond to these discovery requests.

CRMA – 13 RESPONSE:

Please refer to CRMA-1 and CRMA-14 Responses, which are adopted and incorporated herein. Subject to and without waiving all objections, and any others above, CRMA has reviewed documents which have been filed in this case or which have been provided by TAWC in response to discovery requests from the parties and the Staff, or otherwise have been made publicly available by TAWC such as annual reports, reported state and/or federal filings, and advertisements. CRMA reserves the right to supplement its responses.

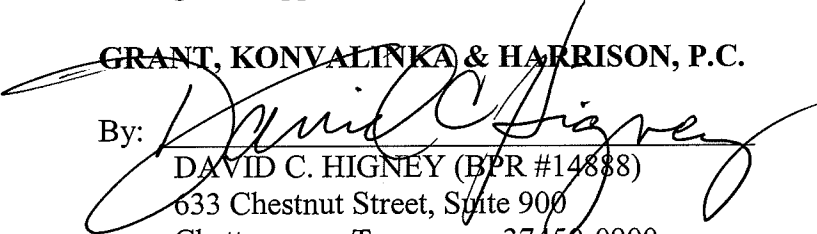
REQUEST NO. 14:

Produce all documents identified or specified in your answers or responses to the discovery requests.

CRMA – 14 RESPONSE:

CRMA objects to this request on the grounds it is overbroad, vague, and ambiguous. CRMA further objects to this request to the extent it calls for or seeks the mental impressions and conclusions of CRMA's attorneys or consulting experts (if any), which are privileged and will not be provided. At this time, the non-privileged documents upon which CRMA intends to rely are those which have been filed in this case, or others, before this Authority, and/or which have been provided by TAWC in response to discovery requests from the parties and the Staff; or otherwise have been made publicly available by TAWC such as annual reports, reported state and/or federal filings, and advertisements. CRMA reserves the right to supplement its responses.

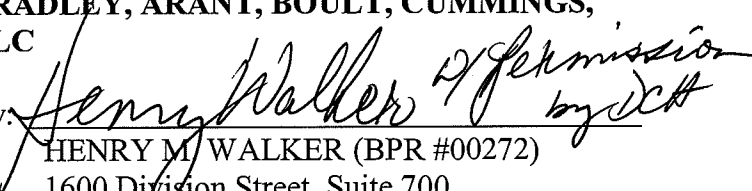
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By: 

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- and -

**BRADLEY, ARANT, BOULT, CUMMINGS,
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By:  *2/ permission by JCH*

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*Attorneys for the
Chattanooga Regional Manufacturers Association*

CERTIFICATE OF SERVICE

I hereby certify that on this 15th day of November, 2010, a true and correct copy of the foregoing document was served either by fax, overnight delivery service or first class mail-postage prepaid, to all parties of record at their addresses shown below:

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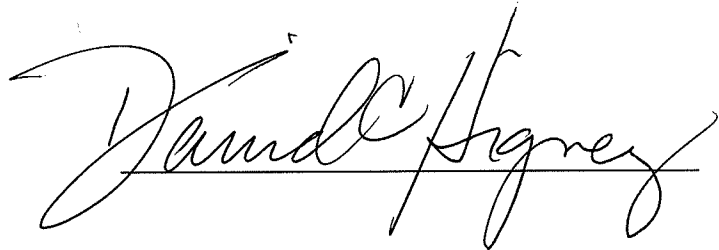
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Brubaker & Associates, Inc.
Testimony
Filed Since 2005
by Michael Gorman

DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
11/10/2010	9384	KANSAS CITY POWER & LIGHT COMPANY	Direct	MO	ER-2010-0355	Rate of Return	Return on Common Equity	The Midwest Energy Users Association, Missouri Industrial Energy Consumers and United States Department of Energy
11/8/2010	9398	TEXAS-NEW MEXICO POWER COMPANY	Direct	TX	38480	Rate of Return	Return on Equity	Texas Industrial Energy Consumers
11/5/2010	9333	PACIFICORP. dba PACIFIC POWER & LIGHT COMPANY	Cross-Answering	WA	UE-100749	Return on Common Equity	Rate of Return	The Industrial Customers of Northwest Utilities
10/28/2010	9343	WISCONSIN ELECTRIC POWER COMPANY	Direct	MI	U-15864-R	Power Supply Cost Recovery		Tilden Mining Company, L.C. and Empire Iron Mining Partnership
10/26/2010	9351	COMMONWEALTH EDISON COMPANY	Direct	IL	10-0467	Return on Equity	Rate of Return	Illinois Industrial Energy Consumers
10/14/2010	9210	ROCKY MOUNTAIN POWER	Direct	ID	PAC-E-10-07	Return on Common Equity	Rate of Return	Monsanto Company
10/5/2010	9333	PACIFICORP. dba PACIFIC POWER & LIGHT COMPANY	Responsive	WA	UE-100749	Return on Common Equity	Rate of Return	The Industrial Customers of Northwest Utilities
9/17/2010	8835	ENTERGY LOUISIANA, LLC	Cross-Answering	LA	U-30192 (Phase III)	Cost Recovery	Revenue Requirement	Louisiana Energy Users Group
9/13/2010	9342	WISCONSIN PUBLIC SERVICE CORPORATION	Surrebuttal	WI	6690-UR-120	Return on Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/10/2010	9364	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Direct	TX	38339	Rate of Return	Capital Structure	Texas Industrial Energy Consumers
9/10/2010	9311	ROCKY MOUNTAIN POWER	Direct	WY	20000-368-EA-10	Capital Structure	Fuel Adjustment Mechanism	Wyoming Industrial Energy Consumers (WIEC)
8/20/2010	9345	BALTIMORE GAS AND ELECTRIC COMPANY	Surrebuttal	MD	9230	Rate of Return	Revenue Requirement	Seversial Sparrows Point, LLC
8/26/2010	9294	INTERSTATE POWER AND LIGHT COMPANY	Rebuttal	IA	RPU-2010-0001	Rate of Return		Iowa Consumers Coalition
8/23/2010	9352	WISCONSIN ELECTRIC POWER COMPANY	Direct	MI	U-16366	Asset Sale		Tilden Mining Company, L.C. and Empire Iron Mining Partnership
8/20/2010	9342	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-120	Rate of Return	Revenue Requirement	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/16/2010	9293	BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WAYANDOTTE COUNTY/KANSAS CITY, KANSAS	Expert Report	KS	N/A	Rate Increase		The BPU Large Customer Group
8/10/2010	9164	CENTRAL ILLINOIS COMPANY db/a AMERENILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENILCO AND ILLINOIS POWER COMPANY db/a AMERENIP	Rebuttal on Rehearing	IL	09-0306 and 09-0309; 09-0307 and 09-0310 and 09-0308 and 09-0311	Return on Common Equity	Cost of Capital	Illinois Industrial Energy Consumers
7/30/2010	9345	BALTIMORE GAS AND ELECTRIC COMPANY	Direct	MD	9230	Rate of Return		Seversial Sparrows Point, LLC
7/29/2010	9164	CENTRAL ILLINOIS COMPANY db/a AMERENILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENILCO AND ILLINOIS POWER COMPANY db/a AMERENIP	Direct on Rehearing	IL	09-0306 and 09-0309; 09-0307 and 09-0310 and 09-0308 and 09-0311	Return on Common Equity	Cost of Capital	Illinois Industrial Energy Consumers
7/20/2010	9260	LACLEDE GAS COMPANY	Surrebuttal	MO	GR-2010-0171	Return on Equity	Capital Structure	Missouri Industrial Energy Consumers
7/19/2010	9308	MILWAUKEE WATER WORKS	Rebuttal	WI	3720-WR-107	Cost of Service Study	Transmission Cost	MillerCoors, LLC
7/17/2010	9294	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RPU-2010-0001	Rate of Return	Revenue Requirement	Iowa Consumers Coalition
7/11/2010	9286	CONSUMERS ENERGY COMPANY	Rebuttal	MI	U-16191	Class Cost of Service	Rate E-1	Hemlock Semiconductor Corporation
6/29/2010	8835	ENTERGY LOUISIANA, LLC	Direct	LA	U-30192 (Phase III)	Construction Work in Progress	Construction Risk	Louisiana Energy Users Group
6/25/2010	9249	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY db/a VECTREN ENERGY DELIVERY OF INDIANA, INC.	Direct	IN	43839	Revenue Requirement	Rate of Return	SIGECO Industrial Group
6/24/2010	9260	LACLEDE GAS COMPANY	Rebuttal	MO	GR-2010-0171	Class Cost of Service	Return on Equity	Missouri Industrial Energy Consumers
6/10/2010	9286	CONSUMERS ENERGY COMPANY	Direct	MI	U-16191	Rate E-1 Subsidies	Revenue Decoupling	Hemlock Semiconductor Corporation
6/10/2010	8802	DUKE ENERGY INDIANA, INC.	Supplemental	IN	43374	Demand Side Management	Energy Efficiency	Duke Energy Indiana Industrial Group
6/9/2010	9262	ENTERGY TEXAS, INC.	Direct	TX	37744	Return on Common Equity	Rate of Return	Texas Industrial Energy Consumers
6/4/2010	9282	PORTLAND GENERAL ELECTRIC COMPANY	Opening	OR	UE 215	Return on Common Equity	Rate of Return	The Industrial Customers of Northwest Utilities and The Citizens' Utility Board of Oregon
5/14/2010	9308	MILWAUKEE WATER WORKS	Rebuttal	WI	3720-WR-107	Cost of Service Study	Cost Allocation	MillerCoors, LLC
5/10/2010	9260	LACLEDE GAS COMPANY	Direct	MO	GR-2010-0171	Rate of Return	Return on Equity	Missouri Industrial Energy Consumers
5/6/2010	9246	MISSOURI-AMERICAN WATER COMPANY	Surrebuttal	MO	WR-2010-0131	Contract Rate	Cost of Service	Triumph Foods, LLC
5/6/2010	9233	MISSOURI-AMERICAN WATER COMPANY	Surrebuttal	MO	WR-2010-0131	Cost of Service Study	Cost of Service	Missouri Industrial Energy Consumers
4/23/2010	9308	MILWAUKEE WATER WORKS	Direct	WI	3720-WR-107	Cost Allocation	Rate Design	MillerCoors, LLC
4/15/2010	9246	MISSOURI-AMERICAN WATER COMPANY	Rebuttal	MO	WR-2010-0131	Contract Rate	Cost of Service	Triumph Foods, LLC
4/15/2010	9233	MISSOURI-AMERICAN WATER COMPANY	Rebuttal	MO	WR-2010-0131	Cost of Service Study	Rate Design	Missouri Industrial Energy Consumers
4/5/2010	9223	NORTHWESTERN ENERGY	Direct	MT	D2007.7.82 Phase II & D2009.9.129	Return on Common Equity	Rate of Return	Large Customer Group
3/26/2010	9233	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2010-0131	Cost of Service Study	Rate Design	Missouri Industrial Energy Consumers
3/16/2010	9121	DEPARTMENT OF WATERWORKS OF THE CONSOLIDATED CITY OF INDIANAPOLIS, INDIANA	Cross-Answer	IN	43845	Cost of Service Study	Rate Increase	The Indianapolis Water Industrial Group
3/5/2010	9187	UNION ELECTRIC COMPANY db/a AMERENUE CITY OF INDIANAPOLIS, INDIANA	Surrebuttal	MO	ER-2010-0036	Return on Equity		Missouri Industrial Energy Consumers
2/24/2010	9121	DEPARTMENT OF WATERWORKS OF THE CONSOLIDATED CITY OF INDIANAPOLIS, INDIANA	Direct	IN	43845	Cost of Service	Rate Design	The Indianapolis Water Industrial Group
2/16/2010	9232	ROCKY MOUNTAIN POWER	Direct	WY	20000-352-ER-09	Return on Common Equity	Rate of Return	Wyoming Industrial Energy Consumers (WIEC)
2/16/2010	9121	DEPARTMENT OF WATERWORKS OF THE CONSOLIDATED CITY OF INDIANAPOLIS, INDIANA	Direct	IN	43845	Revenue Requirement		The Indianapolis Water Industrial Group
2/11/2010	9187	CITIZENS THERMAL ENERGY COMPANY db/a AMERENUE	Rebuttal	MO	ER-2010-0036	Return on Equity	Cash Flow	Missouri Industrial Energy Consumers
9/24/2010	9248	UNITED THERMAL ENERGY COMPANY	Direct	IN	43821	Base Rates	Cost of Service	Citizens Industrial Group
2/10/2010	9234	DELMARVA POWER & LIGHT COMPANY	Direct	DE	09-414	Return on Common Equity	Rate of Return	The Delaware Energy Users Group
1/22/2010	9182	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	MI	U-15981	Rate Design	Cost of Service Study	Tilden Mining Company, L.C. and Empire Iron Mining Partnership

Brubaker & Associates, Inc.
Testimony
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DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
1/5/2010	9182	WISCONSIN ELECTRIC POWER COMPANY	Direct	MI	U-15981	Rate of Return	Rate Increase	Tilden Mining Company, L.C. and Empire Iron Mining Partnership
12/28/2009	9238	APPALACHIAN POWER COMPANY	Direct	VA	PUE-2009-00030	Return on Common Equity	Cost of Capital	The Old Dominion Committee for Fair Utility Rates
12/18/2009	9187	UNION ELECTRIC COMPANY db/a AMERENUE	Direct	MO	ER-2010-0036	Return on Common Equity	Rate of Return	Missouri Industrial Energy Consumers
11/24/2009	9187	UNION ELECTRIC COMPANY db/a AMERENUE	Surrebutal	MO	ER-2010-0036	Regulatory Lag	Cost of Service	Missouri Industrial Energy Consumers
11/20/2009	9164	CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENUE	Rebutal	IL	09-0306 and 09-0309; 09-0307 and 09-0310 and 09-0308 and 09-0311	Return on Common Equity	Cost of Capital	Illinois Industrial Energy Consumers
		CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENUE						
		CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENUE						
11/17/2009	9187	UNION ELECTRIC COMPANY db/a AMERENUE	Rebutal	MO	ER-2010-0036	Depreciation Expense	Regulatory Lag	Missouri Industrial Energy Consumers
11/13/2009	9159	ILLINOIS-AMERICAN WATER COMPANY	Rebutal	IL	09-0319	Return on Equity	Capital Structure	Illinois Industrial Water Consumers
11/3/2009	9187	UNION ELECTRIC COMPANY db/a AMERENUE	Direct	MO	ER-2010-0036	Rate Increase	Regulatory Lag	Missouri Industrial Energy Consumers
11/2/2009	9214	VIRGINIA ELECTRIC AND POWER COMPANY	Direct	VA	PUE-2009-00019	Return on Common Equity	Cost of Capital	The Virginia Committee for Fair Utility Rates
10/28/2009	9182	WISCONSIN ELECTRIC POWER COMPANY	Interim	MI	U-15981	Rate Increase	Cost of Capital	Tilden Mining Company, L.C. and Empire Iron Mining Partnership
10/27/2009	9176	INDIANA-AMERICAN WATER COMPANY	Direct	IN	43880	Revenue Requirement	Class Cost of Service	Indiana-American Water Company, Inc. Industrial Group
10/21/2009	9134	PACIFICORP, dba PACIFIC POWER	Response	OR	UE-210	Return on Equity	Capital Structure	The Industrial Customers of Northwest Utilities
10/13/2009	9214	VIRGINIA ELECTRIC AND POWER COMPANY AND DOMINION RESOURCES, INC.	Direct	VA	PUE-2009-00100	Common Equity	Capital Structure	The Virginia Committee for Fair Utility Rates
10/2/2009	9159	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	09-0319	Revenue Requirement	Cost of Service	Illinois Industrial Water Consumers
9/28/2009	9164	CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENUE	Direct	IL	09-0306 and 09-0309; 09-0307 and 09-0310 and 09-0308 and 09-0311	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers
		CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENUE						
		CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENUE						
9/9/2009	9123	INTERSTATE POWER AND LIGHT COMPANY	Rebutal	IA	RFU-2009-0002	Return on Common Equity	Revenue Requirement	Iowa Consumers Coalition
9/4/2009	9152	PUBLIC SERVICE COMPANY OF COLORADO	Answer (Phase I)	CO	09AL-239E	Return on Common Equity	Rate of Return	Colorado Energy Consumers
8/17/2009	9106	AVISTA CORPORATION	Direct	WA	UE-090134	Return on Common Equity	Rate of Return	Public Counsel and Industrial Customers of Northwest Utilities (ICNU)
7/24/2009	9134	PACIFICORP, dba PACIFIC POWER	Reply	OR	UE-210	Return on Common Equity	Rate of Return	The Industrial Customers of Northwest Utilities and The Citizens' Utility Board of Oregon
7/17/2009	9123	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RFU-2009-0002	Return on Common Equity	Revenue Requirement	Iowa Consumers Coalition
7/14/2009	9151	GAZ METRO	Direct	QC	R-3690-2009	Capital Structure	Return on Equity	The Canadian Industrial Gas Users Association (IGUA)
5/18/2009	9086	CONSUMERS ENERGY COMPANY	Rebutal	MI	U-15645	Cost of Service	Revenue Requirement	Hemlock Semiconductor Corporation
4/28/2009	9043	NORTHERN INDIANA PUBLIC SERVICE COMPANY	Direct	IN	43526	Rate of Return	Revenue Requirement	The NIPSCO Industrial Group
4/27/2009	9086	CONSUMERS ENERGY COMPANY	Direct	MI	U-15645	Cost of Service	Rate Design	Hemlock Semiconductor Corporation
4/22/2009	9121	DEPARTMENT OF WATERWORKS OF THE CONSOLIDATED CITY OF INDIANAPOLIS, INDIANA	Direct	IN	43645	Interim Rate Increase		The Indianapolis Water Industrial Group
4/9/2009	9074	AQUILA, INC.	Surrebutal	MO	ER-2009-0090	Capital Structure	Return on Equity	The Office of Public Counsel
4/7/2009	9073	KANSAS CITY POWER & LIGHT COMPANY	Surrebutal	MO	ER-2009-0089	Return on Equity	Cost of Capital	The Office of Public Counsel
3/13/2009	9074	AQUILA, INC.	Rebutal	MO	ER-2009-0090	Return on Equity	Regulatory Plan	The Office of Public Counsel
3/11/2009	9073	KANSAS CITY POWER & LIGHT COMPANY	Rebutal	MO	ER-2009-0089	Return on Equity	Construction Risk	Louisiana Energy Users Group
2/19/2009	8835	ENTERGY LOUISIANA, LLC	Direct	LA	U-30192 (Phase II)	Construction Work in Progress	Rate of Return	The Office of Public Counsel
2/13/2009	9074	AQUILA, INC.	Direct	MO	ER-2009-0090	Return on Common Equity	Rate of Return	The Office of Public Counsel
2/11/2009	9073	KANSAS CITY POWER & LIGHT COMPANY	Direct	MO	ER-2009-0089	Return on Common Equity	Rate of Return	The Office of Public Counsel
1/30/2009	9035	ROCKY MOUNTAIN POWER	Direct	WY	20000-333-ER-08	Return on Common Equity	Rate of Return	Wyoming Industrial Energy Consumers
11/5/2008	8983	UNION ELECTRIC COMPANY db/a AMERENUE	Direct	MO	ER-2008-0318	Cost of Service	Return on Equity	Missouri Industrial Energy Consumers
10/31/2008	9049	COLUMBUS SOUTHERN POWER COMPANY; OHIO POWER COMPANY	Surrebutal	OH	08-917-EL-SSO, 08-918-EL-SSO	Fuel Adjustment Clause	Demand Side Management	The Commercial Group
10/27/2008	9048	DUKE ENERGY OHIO, INC.	Direct	OH	08-920-EL-SSO, 08-921-EL-SSO, 08-922-EL-UNC, 08-923-EL-ATA	Electric Security Plan	Energy Efficiency	The Commercial Group
10/27/2008	8902	DUKE ENERGY INDIANA, INC.	Supplemental Direct	IN	43374	Electric Security Plan	Rate Mechanism	Duke Energy Indiana Industrial Group and Wat-Mart Stores East, LP
10/20/2008	8992	INTERSTATE POWER AND LIGHT COMPANY	Supplemental	IA	RFU-08-1	Regulatory Plan	Return on Equity	Iowa Consumers Coalition
10/14/2008	8983	UNION ELECTRIC COMPANY db/a AMERENUE	Rebutal	MO	ER-2008-0318	Return on Equity	Risk Assessment	Missouri Industrial Energy Consumers
10/13/2008	9029	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	TX	35763	Return on Common Equity	Rate of Return	Texas Industrial Energy Consumers
9/30/2008	8980	MISSOURI-AMERICAN WATER COMPANY	Rebutal	MO	WR-2008-0311	Cost of Service Study	Rate Design	Missouri Industrial Energy Consumers
9/29/2008	9047	OHIO EDISON COMPANY, THE CLEVELAND ELECTRIC ILLUMINATING COMPANY AND THE TOLEDO EDISON COMPANY	Direct	OH	08-935-EL-SSO	Tariff Rate Consolidation	Cost Allocation	The Commercial Group
9/29/2008	9019	ARTESIAN WATER COMPANY, INC.	Direct	DE	08-96	Rate of Return	Return on Equity	General Motors Corporation and Christiana Care Health Services
9/3/2008	8980	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2008-0311	Cost of Service	Rate Design	Missouri Industrial Energy Consumers
9/2/2008	8767	INDIANA MICHIGAN POWER COMPANY	Direct	IN	43306	Return on Common Equity	Return on Common Equity	Indiana Michigan Industrial Group
8/28/2008	8983	UNION ELECTRIC COMPANY db/a AMERENUE	Direct	MO	ER-2008-0318	Return on Common Equity	Rate of Return	Missouri Industrial Energy Consumers

Brubaker & Associates, Inc.
Testimony
Filed Since 2005
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DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
8/18/2008	8892	INTERSTATE POWER AND LIGHT COMPANY	Surrebuttal	IA	RPJ-08-1	Regulatory Policy	Return on Equity	Iowa Consumers Coalition
8/18/2008	8890	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2008-0311	Cost of Service	Revenue Requirement	Missouri Industrial Energy Consumers
8/8/2008	8877	WISCONSIN ELECTRIC POWER COMPANY	Rebuttal	MI	U-15500	Rate Base	Jurisdictional Allocations	Tilden Mining Company, L.C. and Empire Iron Mining Partnership
7/25/2008	8723	DUKE ENERGY INDIANA, INC.	Direct	IN	43114-IGCC-1	Rate of Return	Revenue Requirement	Indiana Industrial Group
7/23/2008	8877	WISCONSIN ELECTRIC POWER COMPANY	Direct	MI	U-15500	Revenue Requirement	Rate of Return	Tilden Mining Company, L.C. and Empire Iron Mining Partnership
7/21/2008	8865	TENNESSEE-AMERICAN WATER COMPANY	Direct	TN	08-00039	Revenue Requirement	Rate of Return	Chattanooga Manufacturers Association
7/8/2008	8892	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RPJ-08-1	Return on Common Equity		Iowa Consumers Coalition
6/18/2008	8820	PUGET SOUND ENERGY, INC.	Direct	WA	U-072375	Merger	Public Interest	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	ENTERGY GULF STATES, INC.	Supplemental	TX	34800	Rate of Return	Return on Equity	Texas Industrial Energy Consumers
5/30/2008	8875	PUGET SOUND ENERGY, INC.	Direct	WA	UE-072300/UG-072301	Rate of Return		The Industrial Customers of Northwest Utilities
5/22/2008	8977	WISCONSIN ELECTRIC POWER COMPANY	Interim Direct	MI	U-15500	Interim Rates		Tilden 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	8899	CENTRAL ILLINOIS COMPANY db/a AMERENILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENIP	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	THE EMPIRE DISTRICT ELECTRIC COMPANY	Surrebuttal	MO	ER-2008-0093	Return on Equity		Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal-Mart Stores, Inc.
4/11/2008	8885	ENTERGY GULF STATES, INC.	Direct	TX	34800	Rate of Return	Return on Equity	Texas Industrial Energy Consumers
4/8/2008	8883	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	07-0586	Return on Equity		Illinois Industrial Energy Consumers
4/4/2008	8875	THE EMPIRE DISTRICT ELECTRIC COMPANY	Rebuttal	MO	ER-2008-0093	Return on Equity		Enbridge Energy, LP, Explorer Pipeline Company, General Mills, Praxair, Inc., and Wal-Mart Stores, Inc.
3/14/2008	8899	CENTRAL ILLINOIS COMPANY db/a AMERENILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY db/a AMERENIP	Direct	IL	07-0585, 07-0588, 07-0586, 07-0589, 07-0587, 07-0590	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers
3/11/2008	8835	ENERGY LOUISIANA, LLC	Direct	LA	U-30192 (Phase II)	Construction Work in Progress	Pension Expense	Louisiana Energy Users Group
3/6/2008	8838	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	NM	07-00319-UT	Return on Common Equity		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	8962	INDIANA AMERICAN WATER COMPANY, INC.	Direct	IN	42351 DSIC-4	Cost Allocation	Rates	Indiana-American Water Company, Inc. Industrial Group
2/25/2008	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Rebuttal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Rates	Financial Plan	Missouri Industrial Energy Consumers
2/22/2008	8875	THE EMPIRE DISTRICT ELECTRIC COMPANY	Direct	MO	ER-2008-0093	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	07-0586	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	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
11/2/2007	8883	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
10/15/2007	8824	NORTHERN STATES POWER COMPANY	Direct	WI	4220-UR-115	Revenue Requirement		Wisconsin Industrial Energy Group, Inc. (WIEG)
10/15/2007	8824	NORTHERN STATES POWER COMPANY	Direct	WI	4220-UR-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		Wisconsin Industrial Energy Group, Inc. (WIEG)
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	Surrebuttal	MO	ER-2007-0291	Rate of Return		Monsanto Company
9/14/2007	8835	ENERGY LOUISIANA, LLC	Direct	LA	U-30192	Capital Structure	Return on Equity	Office of Public Counsel
8/30/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Rebuttal	MO	ER-2007-0291	Return on Equity	Capital Structure	Louisiana Energy Users Group
8/28/2007	8747	INDIANA-AMERICAN WATER COMPANY	Supplemental Settlement	IN	43187	Return on Equity	Rate of Return	Office of Public Counsel
								Indiana-American Water Company, Inc. Industrial Group

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Testimony
Filed Since 2005
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DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
8/27/2007	8747	INDIANA-AMERICAN WATER COMPANY	Settlement	IN	43187	Return on Equity	Rate of Return	Indiana-American Water Company, Inc. Industrial Group
7/31/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Surrebuttal	MO	WR-2007-0216	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
8/29/2007	8829	KANSAS CITY POWER & LIGHT COMPANY	Direct	MO	ER-2007-0291	Rate of Return	Rate of Return	Office of Public Counsel
7/13/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Rebuttal	MO	WR-2007-0216	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
7/15/2007	8778	CITIZENS THERMAL ENERGY COMPANY	Direct	IN	43201	Revenue Requirement Adj.	Rate of Return	Citizens Industrial Group
6/12/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2007-0216	Rate Design	Rate of Return	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	Financial Impact	Iowa Consumers Coalition
6/5/2007	8751	MISSOURI-AMERICAN WATER COMPANY	Direct	MO	WR-2007-0216	Revenue Requirement	Rate of Return	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. Industrial Group
5/23/2007	8775	METROPOLITAN ST. LOUIS SEWER DISTRICT	Surrebuttal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Revenue Requirement	Rate of Return	Missouri Industrial Energy Consumers
5/18/2007	8750	LACLEDE GAS COMPANY	Direct	MO	GR-2007-0208	Rate Design	Rate of Return	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	Rebuttal	MO	Combined Wastewater & Stormwater Rate Change Proceeding	Revenue Requirement Financing Plan	Revenue Allocation	Missouri Industrial Energy Consumers
3/20/2007	8629	AQUILA	Surrebuttal	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	Rate of Return	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	Surrebuttal	MO	ER-2007-0002	Return on Equity	Rate of Return	Missouri Industrial Energy Consumers
2/20/2007	8686	KEYSPAN CORPORATION	Supplemental Direct	NY	06-M-0878	Return on Equity	Rate of Return	The City of New York
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-081546/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	8695	NOVA SCOTIA POWER INCORPORATED	Direct	NS	P-866	Return on Equity	Rate of Return	Bowater Mersey Paper Company Limited and Stora
12/15/2006	8641	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	TX	32766	Return on Equity	Rate of Return	Enso Port Hawkesbury Limited
12/15/2006	8632	AMERENUE	Direct	MO	ER-2007-0002	Return on Equity	Rate of Return	Texas Industrial Energy Consumers
12/1/2006	8665	INDIANAPOLIS DEPARTMENT OF WATERWORKS	Direct	IN	43056	Revenue Requirement	Rate of Return	Missouri Industrial Energy Consumers
11/21/2006	8700	GREEN MOUNTAIN POWER CORPORATION	Direct	VT	7231	Acquisition	Rate Plan	Indianapolis Water Industrial Group
10/16/2006	8472	COMMONWEALTH EDISON COMPANY	Direct on Rehearing	IL	05-0597	Capital Structure	Return on Equity	IBM Corporation
10/1/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Surrebuttal	WI	6690-UR-115	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers (IIEC)
10/6/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Surrebuttal	OR	UE 180, UE 181, UE 184	Capital Structure	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
9/18/2006	8617	ARTESIAN WATER COMPANY, INC.	Direct	DE	06-158	Cost of Service	Return on Common Equity	Industrial Customers of Northwest Utilities and Citizens' Utility Board of Oregon
9/13/2006	8609	GREEN MOUNTAIN POWER CORPORATION	Surrebuttal	VT	71757176	Settlement Comments	Rate of Return	General Motors Corporation and Christiana Care Health Services
9/12/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6690-UR-115	Return on Common Equity	Rate of Return	IBM Corporation
9/11/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-UR-118	Cost of Service	Revenue Allocation	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/18/2006	8588	PUBLIC SERVICE COMPANY OF COLORADO	Answer	CO	06S-234EG	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/18/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-UR-118	Return on Common Equity	Rate of Return	Colorado Energy Consumers
8/17/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Direct	OR	UE 180, UE 181, UE 184	Return on Common Equity	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
8/4/2006	8609	GREEN MOUNTAIN POWER CORPORATION	Direct	VT	71757176	Rate of Return	Rate of Return	Industrial Customers of Northwest Utilities and Citizens' Utility Board of Oregon
7/19/2006	8571	PUGET SOUND ENERGY, INC.	Direct	WA	UE-060266, UG-060267	Return on Common Equity	Rate of Return	IBM Corporation
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	AMERENILCO, AMERENIPS and AMERENIP	Rebuttal	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure	Illinois Industrial Energy Consumers (IIEC)
6/28/2006	8510	BALTIMORE GAS AND ELECTRIC COMPANY	Rebuttal	MD	9054	Merger	Rate of Return	Mittal Steel USA
4/26/2006	8515	AMERENILCO, AMERENIPS and AMERENIP	Direct	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure	Illinois Industrial Energy Consumers (IIEC)

Brubaker & Associates, Inc.
Testimony
Filed Since 2005
by Michael Gorman

DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2	ON BEHALF OF
4/21/2006	8553	AVISTA CORPORATION	Direct	WA	UE-060181	Credit Standing	Risk Management	Industrial Customers of Northwest Utilities
2/27/2006	8472	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	05-0597	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers (IIEC)
2/7/2006	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.
12/7/2006	8476	PACIFICORP	Supplemental	WA	UE-050684/UE-050412	Cost of Capital		Industrial Customers of Northwest Utilities
12/7/2006	8472	COMMONWEALTH EDISON COMPANY	Direct	IL	05-0597	Return on Common Equity	Rate of Return	Illinois Industrial Energy Consumers (IIEC)
12/13/2006	8418	AQUILA, INC.	Surrebuttal	MO	HR-2005-0450	Rate of Return		Ag Processing, Inc.
12/13/2006	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	Delaware Energy Users' 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
11/16/2005	8461	MIDAMERICAN ENERGY COMPANY	Direct	WA	UE-051090	Acquisition Plan		Industrial Customers of Northwest Utilities
11/8/2005	8484	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)
11/3/2005	8476	PACIFICORP	Direct	WA	UE-050684/UE-050412	Return on Common Equity	Rate of Return	Industrial Customers of Northwest Utilities
10/31/2005	8435	NORTHERN STATES POWER COMPANY	Surrebuttal	WA	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	NORTHERN STATES POWER COMPANY	Direct	WA	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
10/10/2005	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	Surrebuttal	WI	6690-UR-117	Rate of Return		Wisconsin Industrial Energy Group, Inc. (WIEG)
9/28/2005	8453	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	SPL-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	Rebuttal	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		ISG Sparrows Point LLC
8/8/2005	8422	PACIFIC GAS & ELECTRIC COMPANY	Direct	CA	05-05-006	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	8383	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 1	FL	050078-EI	Rate of Return	Financial Integrity	White Springs Agricultural Chemicals, Inc. d/b/a PCS
7/13/2005	8383	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 2	FL	050078-EI	Depreciation Expense	Nuclear Decommissioning	Phosphate - White Springs
6/27/2005	8360	PACIFICORP	Surrebuttal	OR	UE 170	Return on Common Equity	Rate of Return	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	Rebuttal	WI	6680-UR-114	Rate of Return	Rate of Return	Wisconsin Industrial Energy Group, Inc. (WIEG)
4/4/2005	8294	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	PSI Industrial Group
3/17/2005	8366	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Direct	TX	30706	Rate of Return	Risk Evaluation	Texas Industrial Energy Consumers (TIEC)
2/22/2005	8326	UNION ELECTRIC COMPANY	Rebuttal	MO	EA-2005-0180	CPCN Request		Missouri Industrial Energy Consumers (MIEC)
2/14/2005	8230	WEPCO	Rebuttal	WI	05-UR-101	Generation Lease Payment		Wisconsin Industrial Energy Group, Inc. (WIEG)
1/31/2005	8316	WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	6680-CE-168	Lease vs. Traditional Utility Financing		Wisconsin Industrial Energy Group, Inc. (WIEG)
1/18/2005	8303	TENNESSEE-AMERICAN WATER COMPANY	Rebuttal	TN	04-00288	Cost Allocation		Chattanooga Manufacturers Association