

**BEFORE
THE TENNESSEE REGULATORY AUTHORITY**

Petition of Piedmont Natural Gas
Company, Inc. for Approval of an
Integrity Management Rider to its
Approved Rate Schedules and Service
Regulations

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Docket No. 16-00140

**DIRECT TESTIMONY
of
WILLIAM H. NOVAK**

**ON BEHALF OF
THE CONSUMER PROTECTION AND ADVOCATE DIVISION
OF THE
TENNESSEE ATTORNEY GENERAL'S OFFICE**

March 2, 2017

**IN THE TENNESSEE REGULATORY AUTHORITY
AT NASHVILLE, TENNESSEE**

IN RE:

**PETITION OF PIEDMONT
NATURAL GAS, INC. FOR
APPROVAL OF AN INTEGRITY
MANAGEMENT RIDER TO ITS
APPROVED RATE SCHEDULES
AND SERVICE REGULATIONS**

DOCKET NO. 16-00140

AFFIDAVIT

I, William H. Novak, CPA, on behalf of the Consumer Advocate Division of the Attorney General's Office, hereby certify that the attached Direct Testimony represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Division.



WILLIAM H. NOVAK

Sworn to and subscribed before me
this 26 day of JAN, 2017.



NOTARY PUBLIC

My commission expires: 12-23-2017



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ATTACHMENTS

Attachment WHN-1

William H. Novak Vitae

1 ***Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND OCCUPATION***
2 ***FOR THE RECORD.***

3 ***A1.*** My name is William H. Novak. My business address is 19 Morning Arbor Place,
4 The Woodlands, TX, 77381. I am the President of WHN Consulting, a utility
5 consulting and expert witness services company.¹

6

7 ***Q2. PLEASE PROVIDE A SUMMARY OF YOUR BACKGROUND AND***
8 ***PROFESSIONAL EXPERIENCE.***

9 ***A2.*** A detailed description of my educational and professional background is provided
10 in Attachment WHN-1 to my testimony. Briefly, I have both a Bachelor's degree
11 in Business Administration with a major in Accounting, and a Master's degree in
12 Business Administration from Middle Tennessee State University. I am a
13 Certified Management Accountant, and am also licensed to practice as a Certified
14 Public Accountant.

15

16 My work experience has centered on regulated utilities for over 30 years. Before
17 establishing WHN Consulting, I was Chief of the Energy & Water Division of the
18 Tennessee Regulatory Authority (TRA) where I had either presented testimony or
19 advised the Authority on a host of regulatory issues for over 19 years. In
20 addition, I was previously the Director of Rates & Regulatory Analysis for two
21 years with Atlanta Gas Light Company, a natural gas distribution utility with
22 operations in Georgia and Tennessee. I also served for two years as the Vice
23 President of Regulatory Compliance for Sequent Energy Management, a natural

¹ State of Tennessee, Registered Accounting Firm ID 3682.

1 gas trading and optimization entity in Texas, where I was responsible for ensuring
2 the firm's compliance with state and federal regulatory requirements.

3
4 In 2004, I established WHN Consulting as a utility consulting and expert witness
5 services company. Since 2004, WHN Consulting has provided testimony or
6 consulting services to state public utility commissions and state consumer
7 advocates in at least ten state jurisdictions as shown in Attachment WHN-1.

8
9 ***Q3. ON WHOSE BEHALF ARE YOU TESTIFYING?***

10 ***A3.*** I am testifying on behalf of the Consumer Protection and Advocate Division (the
11 Consumer Advocate) of the Tennessee Attorney General's Office.

12
13 ***Q4. HAVE YOU PRESENTED TESTIMONY IN ANY PREVIOUS PIEDMONT***
14 ***CASES?***

15 ***A4.*** Yes. I presented testimony in Docket Nos. U-85-7355, U-87-7499, 89-10491, 91-
16 02636, and 11-00144 concerning either Nashville Gas Company or Piedmont
17 Natural Gas Company (Piedmont) rate cases. More recently, I presented
18 testimony in Docket No. 14-00086 related to Piedmont's CNG Infrastructure
19 Rider and in Docket No. 14-00017 related to Piedmont's Deferred Income Tax
20 Reconciliation. In addition, I previously advised the TRA on issues in other
21 Piedmont dockets where I did not present testimony.

1 **Q5. WHAT DOCUMENTS HAVE YOU REVIEWED IN PREPARATION OF**
2 **YOUR TESTIMONY FOR THIS CASE?**

3 **A5.** I have reviewed Piedmont's Petition filed on November 30, 2016, along with the
4 accompanying annual report. I have also reviewed Piedmont's testimony
5 supporting their filing that was filed on January 30, 2017. Finally, I have
6 reviewed Piedmont's responses to the data requests submitted by the TRA as well
7 Piedmont's responses to CPAD's own discovery requests.

8
9 **Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
10 **PROCEEDING?**

11 **A6.** My testimony will address the calculations supporting Piedmont's filing that
12 requests authority to implement new rate changes to the Integrity Management
13 Rider (IMR). The cumulative changes to the IMR Rider since its inception are
14 shown in the following table. Piedmont's proposed increase in IMR rates are
15 designed to produce an additional \$5.6 million in annual revenues by increasing
16 the total projected annual IMR surcharge to \$24.5 million.

PIEDMONT NATURAL GAS COMPANY CUMULATIVE RATE IMPACT FROM IMR RIDER FILINGS					
Effective Date	Docket No.	Residential	Commercial	LGS Firm	LGS Interruptible
01/01/14	13-00118	\$0.07018	\$0.06130	\$0.02723	\$0.00681
01/01/15	14-00147	0.09285	0.08111	0.03603	0.00901
01/01/16	15-00116	0.10144	0.08861	0.03936	0.00984
Proposed	16-00140	0.13124	0.11465	0.05092	0.01273

17
18 Under Piedmont's proposed increase for this year, the IMR Rider will have
19 increased approximately 87% since its inception in Docket No. 13-00118.

1 Further, this 87% increase in the IMR Rider is on top of a base rate increase that
2 Piedmont received in Docket No. 11-00144. As a result, customers have
3 experienced a substantial increase to their billing rates over the last five years.
4

5 **I. IMR CAPITAL INVESTMENT**
6

7 ***Q7. PLEASE EXPLAIN THE RELIEF THAT PIEDMONT IS ASKING FROM***
8 ***THE TRA THROUGH ITS PETITION.***

9 A7. Piedmont is asking the TRA to implement the new IMR Rider surcharges (shown
10 above) that are based on the incremental capital infrastructure investment since
11 their last rate case in accordance with the overall structure approved by the TRA
12 in Docket No. 13-00118. This IMR Rider structure allows Piedmont to defer its
13 incremental capital investment in infrastructure and then recover this cost through
14 the IMR Rider surcharge until Piedmont's next rate case.
15

16 ***Q8. HOW MUCH INCREMENTAL CAPITAL INVESTMENT HAS PIEDMONT***
17 ***SPENT ON NEW PIPELINE INFRASTRUCTURE SINCE THE LAST RATE***
18 ***CASE?***

19 A8. As shown in the table below, Piedmont has cumulatively spent approximately
20 \$192.8 million in incremental direct and indirect pipeline infrastructure beyond
21 what was provided for in the last rate case in Docket No. 11-00144.
22
23
24

PIEDMONT NATURAL GAS COMPANY CUMULATIVE TENNESSEE IMR CAPITAL EXPENDITURES			
12 Months Ended October 31	Tennessee Direct	OASIS Indirect	Total Tennessee
2013	\$92,925,523	\$7,380,758	\$100,306,252
2014	141,513,685	12,767,273	154,280,958
2015	156,537,789	16,185,065	172,722,854
2016	172,856,660	19,942,912	192,799,572

1

2 ***Q9. PLEASE DESCRIBE THE SPECIFIC PURPOSE OF PIEDMONT'S***
3 ***INDIRECT INVESTMENT IN OASIS AND HOW THAT BENEFITS***
4 ***TENNESSEE CUSTOMERS.***

5 A9. According to Piedmont, the "Operations Assets and System Integrity Solutions
6 (OASIS) project entails the implementation of integrated systems, processes, and
7 data to facilitate the efficient, effective, safe construction and management of
8 pipeline assets."² More simply stated, OASIS represents Piedmont's company-
9 wide depository on specific pipeline data. Piedmont is developing the OASIS
10 system across its entire service territory in Tennessee, North Carolina and South
11 Carolina. As a result, the Tennessee allocation of OASIS costs shown above only
12 represent approximately 17% of the total indirect IMR costs.

13

14 ***Q10. HAVE YOU REVIEWED THE CALCULATIONS SUPPORTING THE***
15 ***PROPOSED RATES IN PIEDMONT'S IMR FILING?***

16 A10. Yes, I have reviewed Piedmont's filing. The specific purpose of my review was
17 to determine whether Piedmont's IMR filing was based on actual amounts
18 recorded on the books.

² Piedmont response to CPAD Data Request 1-14.

1

2 ***Q11. WHAT WERE THE RESULTS OF YOUR REVIEW?***

3 A11. Overall, I found that Piedmont's IMR filing appropriately recorded the actual
4 revenues, expenses and net investment to the amounts recorded on Piedmont's
5 ledger. I also found that the reconciliation generally reflected the methodologies
6 established in Docket No. 13-00118, with the exception of Piedmont's proposed
7 adjustment to include bonus depreciation with which I do not dispute.

8

9 Specifically, Piedmont's 2016 IMR calculation has been adjusted to include the
10 use of 50% bonus depreciation within the computation of deferred income taxes.
11 The inclusion of this bonus depreciation results in a net operating loss for tax
12 purposes that then carries over to future years. According to Piedmont, this
13 modification to the IMR calculation is required to prevent a deferred tax
14 normalization violation. Therefore, based on this representation, I do not dispute
15 Piedmont's adjustment for bonus depreciation to the IMR calculation.

16

17 ***Q12. DID YOUR REVIEW FIND ANY AREAS OF CONCERN WITH***
18 ***PIEDMONT'S IMR FILING?***

19 A12. Yes. I have concerns that some of Piedmont's capitalized expenditures for
20 OASIS could well represent costs that were already provided for in base rates and
21 may result in a double recovery of these costs. In addition, I have concerns with
22 Piedmont's classification of certain pipeline infrastructure as having a 15-year tax
23 life in the IMR filing and a 20-year life on Piedmont's books. I am also

1 concerned about the exclusion of certain rate classes from the IMR surcharge.
2 Finally, I have concerns over the apparent lack of any review for prudence of
3 Piedmont's capital expenditures in the IMR Rider.
4

5 **II. IMR RECOVERY VS. BASE RATE RECOVERY**

6

7 ***Q13. PLEASE EXPLAIN YOUR CONCERN OVER THE POTENTIAL FOR***
8 ***DOUBLE RECOVERY OF COSTS THROUGH BASE RATES AND THE***
9 ***IMR SURCHARGE.***

10 A13. In the IMR filing, Piedmont capitalizes several O&M expenses that are related to
11 capital projects and then depreciates the total cost of the project over its useful
12 life. Some of these O&M expenses that are capitalized include payroll and
13 employee expenses, telecom, building/facilities, office furniture/fixtures, taxes,
14 office supplies and software.³ Many of these same cost classifications were
15 included for recovery in Piedmont's last rate case in Docket No. 11-00144, and
16 there is no clear distinction in the IMR filing as to whether these costs were
17 recovered in base rates and are now being recovered again through the IMR rider.
18

19 For example, in the last rate case, the TRA included over \$18 million of salary
20 and wages in base rates. However, in this IMR filing, Piedmont has included over
21 \$600,000 for Tennessee's share of payroll costs for OASIS. As a result, there is
22 no clear distinction as to whether these payroll costs are already recovered in base

³ Piedmont response to CPAD Data Request 1-1.

1 rates or are completely incremental costs that were not considered in the last rate
2 case.

3
4 ***Q14. ARE YOU STATING THAT PIEDMONT'S CAPITALIZATION OF O&M***
5 ***COSTS IS AN ACCOUNTING ERROR?***

6 A14. No. The correct accounting procedure is to capitalize any portion of O&M
7 expense that is appropriately related to capital projects, which Piedmont has done.
8 However, even though it is correct to capitalize these costs, it would be
9 inappropriate to recover them through the IMR Rider if they are already being
10 recovered through base rates.

11
12 ***Q15. HOW DO YOU RECOMMEND THAT THE TRA ADDRESS THIS***
13 ***CONCERN OVER DOUBLE-RECOVERY OF COSTS?***

14 A15. At this point, it is unclear as to whether these costs are being recovered twice. I
15 would therefore recommend that the TRA approve the costs included in
16 Piedmont's current filing and direct Piedmont to undertake a comprehensive study
17 of all prior IMR Rider filings, the most recent rate case, and all of the underlying
18 accounting to definitively determine the nature of these costs in the next IMR
19 Rider filing. Further, this study would need to be completed at least sixty days
20 prior to the next annual IMR Rider filing in order for a meaningful assessment by
21 all interested parties to take place.

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TAX LIFE FOR BOOK PURPOSES.

A16. On its books, Piedmont treats distribution pipeline infrastructure as having a 20-year tax life. However, in the IMR filing, Piedmont treats all pipeline investment as having a 15-year tax life.⁴ This disparity is inappropriate, and unless corrected will ultimately cause a reconciliation issue in Piedmont's next rate case.

INFRASTRUCTURE?

A17. I believe that it is important that the tax depreciation method used in the IMR Rider match what Piedmont records on its books. However, implementing such a change at this point could cause a lengthy delay in this proceeding. I would therefore recommend that the TRA order Piedmont to reconcile this difference and include its implementation in the next IMR filing.

⁴ Piedmont response to CPAD Data Request 1-6.

1 **IV. RATE SCHEDULES EXCLUDED FROM IMR RIDER**

2

3 ***Q18. PLEASE EXPLAIN YOUR CONCERN OVER PIEDMONT'S EXCLUSION***

4 ***OF CERTAIN RATE CLASSES FROM THE IMR RIDER SURCHARGE.***

5 A18. As shown above, Piedmont calculates rate specific IMR Rider surcharges for the

6 Residential, Commercial, LGS-Firm and LGS-Interruptible rate classes.

7 However, Piedmont specifically excludes the IMR Rider surcharge to the Rate

8 343 – Experimental Motor Vehicle and Rate 373 – Special Contracts. Although

9 the IMR Rider specifically states which rate schedules that it applies to, it is

10 unclear as to whether the TRA intended to exclude Rate Schedules 343 and 373

11 from the IMR surcharge.

12

13 ***Q19. HOW DO YOU RECOMMEND THAT THE TRA ADDRESS THIS***

14 ***CONCERN OVER THE EXCLUSION OF RATES SCHEDULES 343 AND***

15 ***373 FROM THE IMR SURCHARGE?***

16 A19. It would be most helpful to the parties for the TRA to specifically state its intent

17 as to whether the IMR surcharge was to be applied to Rate Schedules 343 and

18 373. If the TRA determines that the IMR surcharge should be applied to Rate

19 Schedules 343 and 373 then Piedmont should develop a reconciliation to be

20 implemented for these two rate classes in the next IMR filing.

1 V. PRUDENCE REVIEW OF CAPITAL EXPENDITURES

2

3 ***Q20. PLEASE DISCUSS YOUR CONCERNS REGARDING THE ABSENCE OF***

4 ***ANY REVIEW FOR PRUDENCE OF PIEDMONT'S CAPITAL ADDITIONS***

5 ***THAT ARE INCLUDED IN THE IMR RIDER.***

6 A20. Piedmont's IMR Rider appropriately calculates and reconciles the incremental

7 infrastructure costs for recovery from customers. However, there is no procedure

8 or independent support in this docket to confirm that these same costs are indeed

9 prudent expenditures that are appropriate for rate recovery. Because Piedmont's

10 IMR Rider is a relatively new regulatory procedure in Tennessee, I would

11 recommend that the TRA order Piedmont to undertake an independent review of

12 these costs for prudence. Given the size of the IMR filing, which has increased

13 significantly from what was originally contemplated by the Consumer Advocate,

14 this independent review will assist in determining whether the costs and expenses

15 contained in the IMR Filing are prudent. This study should also include

16 evaluations from this third-party reviewer highlighting areas where costs can be

17 reduced. Additionally, the reviewer should provide a detailed summary of the

18 steps and procedures it followed in conducting this evaluation.

19

20 This independent review should be completed at least sixty days prior to the next

21 IMR Rider filing in order for all interested parties to make a meaningful

22 assessment of the review, to request clarification or additional review that may

1 become necessary based on the findings, and to incorporate the review into the
2 IMR Filing.

3
4 ***Q21. DOES THIS COMPLETE YOUR TESTIMONY?***

5 ***A21.*** Yes, it does. However, I reserve the right to incorporate any new information that
6 may subsequently become available.

ATTACHMENT WHN-1
William H. Novak Vitae

William H. Novak

19 Morning Arbor Place
The Woodlands, TX 77381

Phone: 713-298-1760

Email: halnovak@whnconsulting.com

Areas of Specialization

Over thirty-five years of experience in regulatory affairs and forecasting of financial information in the rate setting process for electric, gas, water and wastewater utilities. Presented testimony and analysis for state commissions on regulatory issues in four states and has presented testimony before the FERC on electric issues.

Relevant Experience**WHN Consulting – September 2004 to Present**

In 2004, established WHN Consulting to provide utility consulting and expert testimony for energy and water utilities. WHN Consulting is a “complete needs” utility regulation firm able to provide clients with assistance in all areas of utility rate analysis. Since 2004, WHN Consulting has provided assistance to public utility commissions and state consumer advocates in over ten state jurisdictions. Some of the topics and issues that WHN Consulting has presented testimony for include net metering, alternative rate regulation, revenue requirement calculations in rate cases, class cost of service studies, rate design, deferred income tax calculations, purchased gas costs, purchased power costs, and weather normalization studies.

Sequent Energy Management – February 2001 to July 2003

Vice-President of Regulatory Compliance for approximately two years with Sequent Energy Management, a gas trading and optimization affiliate of AGL Resources. In that capacity, directed the duties of the regulatory compliance department, and reviewed and analyzed all regulatory filings and controls to ensure compliance with federal and state regulatory guidelines. Engaged and oversaw the work of a number of regulatory consultants and attorneys in various states where Sequent has operations. Identified asset management opportunities and regulatory issues for Sequent in various states. Presented regulatory proposals and testimony to eliminate wholesale gas rate fluctuations through hedging of all wholesale gas purchases for utilities. Also prepared testimony to allow gas marketers to compete with utilities for the transportation of wholesale gas to industrial users.

Atlanta Gas Light Company – April 1999 to February 2001

Director of Rates and Regulatory Analysis for approximately two years with AGL Resources, a public utility holding company serving approximately 1.9 million customers in Georgia, Tennessee, and Virginia. In that capacity, was instrumental in leading

Atlanta Gas Light Company through the most complete and comprehensive gas deregulation process in the country that involved terminating the utility's traditional gas recovery mechanism and instead allowing all 1.5 million AGL Resources customers in Georgia to choose their own gas marketer. Also responsible for all gas deregulation filings, as well as preparing and defending gas cost recovery and rate filings. Initiated a weather normalization adjustment in Virginia to track adjustments to company's revenues based on departures from normal weather. Analyzed the regulatory impacts of potential acquisition targets.

Tennessee Regulatory Authority – Aug. 1982 to Apr 1999; Jul 2003 to Sep 2004

Employed by the Tennessee Regulatory Authority (formerly the Tennessee Public Service Commission) for approximately 19 years, culminating as Chief of the Energy and Water Division. Responsible for directing the division's compliance and rate setting process for all gas, electric, and water utilities. Either presented analysis and testimony or advised the Commissioners/Directors on policy setting issues, including utility rate cases, electric and gas deregulation, gas cost recovery, weather normalization recovery, and various accounting related issues. Responsible for leading and supervising the purchased gas adjustment (PGA) and gas cost recovery calculation for all gas utilities. Responsible for overseeing the work of all energy and water consultants hired by the TRA for management audits of gas, electric and water utilities. Implemented a weather normalization process for water utilities that was adopted by the Commission and adopted by American Water Works Company in regulatory proceedings outside of Tennessee.

Education

B.A, Accounting, Middle Tennessee State University, 1981

MBA, Middle Tennessee State University, 1997

Professional

Certified Public Accountant (CPA), Tennessee Certificate # 7388

Certified Management Accountant (CMA), Certificate # 7880

Former Vice-Chairman of National Association of Regulatory Utility Commission's Subcommittee on Natural Gas

Witness History for William H. Novak, CPA

Selected Cases

State	Company/Sponsor	Year	Assignment	Docket
Louisiana	CenterPoint Energy/Louisiana PSC	2011	Audit of PGA Filings from 2002 - 2008 of CenterPoint Arka	S-32534
	CenterPoint Energy/Louisiana PSC	2011	Audit of PGA Filings from 2002 - 2008 of CenterPoint Entex	S-32537
	Louisiana Electric Utilities/Louisiana PSC	2012	Technical Consultant for Impact of Net Meter Subsidy on other Electric Customers	R-31417
	Aqua Utilities/Aqua Utilities	2006	Presentation of Rate Case on behalf of Aqua Utilities	06-00187
	Atmos Energy Corporation/Atmos Intervention Group	2007	Rate design for Industrial Intervenor Group	07-00105
	Bristol TN Essential Services/BTES	2009	Audit of Cost Allocation Manual	05-00251
	Chattanooga Manufacturers Association/CMA	2009	Spokesperson for Industrial Natural Gas Users before the Tennessee State Legislature	HB-1349
	Piedmont Natural Gas Company/Tennessee AG	2011	Rate Case Audit - Revenue, Class Cost of Service Study & Rate Design	11-00144
	Tennessee-American Water Company/Tennessee AG	2012	Rate Case Audit - Revenues, Rate Base, Class Cost of Service Study and Rate Design	12-00049
	Tennessee-American Water Company/Tennessee AG	2013-2017	Alternative Regulation - Audit of Budget & True-up Filings, Rate Design	16-00126
Tennessee	Piedmont Natural Gas Company/Tennessee AG	2013-2017	Alternative Regulation - Audit of Budget & True-up Filings, Rate Design	16-00140
	Piedmont Natural Gas Company/Tennessee AG	2014	Audit of Recovery of Compressed Natural Gas Infrastructure Costs	14-00086
	Piedmont Natural Gas Company/Tennessee AG	2014	Audit of Accumulated Deferred Federal Income Tax	14-00017
	Atmos Energy Corporation/Tennessee AG	2014	Rate Case Audit - Revenues, O&M Expenses, Rate Base and Rate Design	14-00146
	Atmos Energy Corporation/Tennessee AG	2015-2017	Alternative Regulation - Audit of Budget & True-up Filings, Rate Design	16-00105
	B&W Gas Company/B&W	2015	Presentation of Rate Case on behalf of B&W Gas Company	15-00042
	AEP & Kingsport Power/Tennessee AG	2015	Audit of Storm Costs and Rate Recovery	15-00024
	AEP & Kingsport Power/Tennessee AG	2016	Rate Case Audit - Revenue, Rate Base, Class Cost of Service Study & Rate Design	16-00001
	Jefferson County (Birmingham) Wastewater/Alabama AG	2013	Bankruptcy Filing - Allowable Costs and Rate Design	2009-2318
	Peoples & North Shore Gas Cos./Illinois Commerce Comm.	2007	Management Audit of Gas Purchasing Practices	06-0556
Illinois	Southwestern Public Service Co./New Mexico PRC	2010	Financial Audit of Fuel Costs for 2009 and 2010	09-00351-UT
New Mexico	National Grid/New York PSC	2011	Audit of Affiliate Relationships and Transactions	10-M-0451
Ohio	Ohio-American Water Company/Ohio Consumers' Counsel	2010	Rate Case Audit - Class Cost of Service and Rate Design	09-0391-WS-AIR
	Vectren Energy Delivery of Ohio/Ohio Consumers' Counsel	2008	Rate Case Audit - Class Cost of Service and Rate Design	07-1080-GA-AIR
Texas	Duke Energy-Ohio/Public Utilities Commission of Ohio	2009	Focused Management Audit of Fuel & Purchased Power (FPP Riders)	07-0723-EL-LUNC
	Center Point Energy/Texas AG	2009	Rate Case Audit - Class Cost of Service and Rate Design	GUD 9902
	Sharyland Utilities/St. Lawrence Cotton Growers Assn.	2017	Rate Case Audit - Class Cost of Service and Rate Design	PUC 45414
North Carolina	Aqua Utilities/PSS Legal Fund	2011	Rate Case Audit - Class Cost of Service and Rate Design	W-218_Sub-319
Washington DC	Washington Gas Light Co./Public Service Comm of DC	2011	Audit of Tariff Rider for Infrastructure Replacement Costs	1027
NARUC	National Association of Regulatory Utility Commissioners	2015	Presentation of Regulatory Issues with Net Metering Customers on Rates of Electric Utilities	

NOTE: Click on Docket Number to view testimony/report for each case where available.