

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for increase in water and)
wastewater rates in Alachua, Brevard, DeSoto,)
Hardee, Highlands, Lake, Lee, Marion, Orange,)
Palm Beach, Pasco, Polk, Putnam,)
Seminole, Sumter, Volusia, and Washington)
Counties by Aqua Utilities Florida, Inc.)
_____)

DOCKET NO. 100330-WS

Dated: October 27, 2011

REBUTTAL TESTIMONY

OF

FRANK SEIDMAN

on behalf of

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

1 Action procedures; others went to public hearing in which I presented direct
2 and/or rebuttal testimony. I have prepared or participated in the preparation of all
3 phases of water and wastewater financial, rate and engineering sections of the
4 Minimum Filing Requirements (MFRs), including used and useful. I have also
5 participated in most of the water and wastewater rulemaking procedures before
6 this Commission. I have also prepared several original cost studies accepted by
7 this Commission in setting rates.

8
9 **Q. Have you prepared an exhibit describing your qualifications and experience?**

10 A. Yes. I have prepared Exhibit FS-1, which includes my Curriculum Vitae and a
11 summary of my expertise in water and wastewater regulation.

12
13 **Q. On whose behalf are you presenting this testimony?**

14 A. I am presenting this testimony and appearing on behalf of the applicant, Aqua
15 Utilities Florida, Inc. ("AUF").

16
17 **Q. What is the purpose of your rebuttal testimony?**

18 A. The purpose of my testimony is to respond to portions of the direct testimony
19 presented by Office of Public Counsel ("OPC") witness Andrew T. Woodcock
20 regarding used and useful issues.

21
22 **Q. Do you have experience in the area of used and useful determinations for
23 water and wastewater utilities before this Commission?**

24 A. Yes. I have prepared used and useful analyses for more than 50 cases considered

1 by this Commission in the past 30 years. Some have included presenting expert
2 testimony at hearings, others have been considered in the PAA process. I have also
3 participated in the development of the Commission's Rules on used and useful for
4 water and wastewater utilities. I have participated in all of the Commission's
5 rulemaking procedures and most of the workshops leading up to the passage of
6 those Rules. I am also familiar with the approaches taken by the Commission
7 regarding used and useful for other types of utilities that the Commission regulates,
8 as compared to the Commission's approach regarding used and useful for water and
9 wastewater utilities.

10
11 **Q. Have you reviewed the portions of AUF's MFRs in which AUF made its**
12 **determination of used and useful?**

13 A. Yes. I have.

14
15 **Q. Please summarize your opinion as to AUF's determination of used and**
16 **useful.**

17 A. It is my opinion that AUF's determination of used and useful for its various
18 systems is in compliance with both the methodology and the intent of the
19 Commission's Rules and governing statutes.

20
21 **Q. And have you reviewed the direct testimony and exhibits of OPC witness**
22 **Woodcock regarding the determination of used and useful?**

23 A. Yes, I have.

1 **Q. Please summarize your opinion regarding Mr. Woodcock’s used and useful**
2 **testimony.**

3 A. Mr. Woodcock’s testimony on used and useful consists of two parts. I would
4 describe the first part of Mr. Woodcock’s testimony as setting out his general
5 philosophy and interpretation of the statutes and Rules which govern the
6 determination of used and useful. The second part of Mr. Woodcock’s testimony
7 is a summary of the detailed calculations for each system and his conclusions
8 stemming therefrom. It is my opinion that Mr. Woodcock has generally followed
9 the mathematical parts of the applicable Rules correctly, but that his used and
10 useful conclusions are erroneous because they are the product of his
11 misinterpretation not only of the governing statutes and Rules, but also of the
12 intent behind those governing statutes and Rules.

13
14 **Q. What are the statutes and Rules which govern used and useful?**

15 A. Several statutes govern how the Commission is to determine used and useful in
16 the ratemaking process for water and wastewater utilities, including: Section
17 367.011(3), Florida Statutes; Section 367.081(2) & (3), Florida Statutes; Section
18 367.0817(3), Florida Statutes; Section 367.111(2), Florida Statutes; and Section
19 403.064(11), Florida Statutes. The specific Rules for implementing the statutory
20 requirements include Florida Administrative Code Rules 25-30.431, 25-30.432,
21 and 25-30.4325.

22
23 **Q. In his direct testimony, at page 5, AUF witness William Troy Rendell**
24 **described the “used and useful” concept as it applies to regulated utilities. Do**

1 **you agree with his description?**

2 A. Yes, and it bears repeating. The term “used and useful” is simply a regulatory rate
3 setting term that describes the cost of property that is included in a utility’s rate base
4 (net investment) upon which the utility is entitled to earn a rate of return. The
5 balance of the cost of property that is excluded from rate base is referred to as “non
6 used and useful” or “future use” plant.

7

8 **Q. Is there anything you would add to aid the Commission in its decision-making**
9 **process?**

10 A. Yes. It is helpful to have a historical perspective because, as simple as the
11 description of used and useful appears to be, the implementation of the used and
12 useful concept has been anything but simple. This Commission has been regulating
13 water and wastewater utilities since 1959. In 1971, the water and wastewater
14 statute, Chapter 367 of the Florida Statutes, took the form with which we are now
15 familiar. Throughout all these years, beginning in 1959, the basic reference in the
16 statutes regarding used and useful has remained virtually the same, “property used
17 and useful in the public service....” Since then, there has been only one major
18 change regarding used and useful made in 1999. In 1999, the Legislature added
19 language in what is now identified as Sections 367.081(2)(a)(1.) and (2)(a)(2.),
20 Florida Statutes. The language added as Section 367.081(2)(a)(1.) prohibits the
21 Commission from imputing future CIAC against property used and useful in the
22 public service. The language added as Section 367.081(2)(a)(2.) requires the
23 Commission to consider utility property “to be used and useful” if: 1) it is needed to
24 serve current customers, 2) it is needed to serve customers five years after the test

1 year, which may be two years later than the historic base year, or 3) it is needed to
2 serve customers longer than five years after the test year, if supported by the
3 evidence.

4

5 **Q. Do you know what the intent of these changes was?**

6 A. Yes, to once and for all put an end to the continuing costly battles between
7 Commission Staff, OPC and the utilities over what was known as the “margin
8 reserve component” of used and useful, and the continuing effort to impute CIAC
9 against it. The “margin reserve component” is now referred to as property needed to
10 serve customers after the end of the test year.

11

12 **Q. Did that legislation make any other changes to the statute with regard to used
13 and useful?**

14 A. Yes. The legislation also requires the Commission to allow full recovery of
15 environmental compliance costs.

16

17 **Q. In all the years that water and wastewater utilities have been regulated in
18 Florida, has there ever been a definition of used and useful included in the
19 statutes?**

20 A. No. The statutes have been devoid of any such definition.

21

22 **Q. With no statutory definition, how has the Commission determined what is
23 used and useful and what is not?**

24 A. The Commission has done so using its authority under Section 367.011, Florida

1 Statutes, which provides that the statutes are to be liberally construed to accomplish
2 their stated purpose.

3
4 **Q. Did the Commission ever try to standardize or codify the approach to**
5 **determining used and useful?**

6 A. Yes, many times, over many years. In 1977, in Order No. 7684, issued March,
7 1977, the Commission defined used and useful as an engineering concept. Therein,
8 the Commission generally defined the term as the assets really used and useful in
9 performing the utility's service obligation, including assets reasonably necessary to
10 furnish adequate service to the utility's customers during the course of prudent
11 operation of the utility's business. In addition, good engineering design will give a
12 growing utility sufficient capacity over and above actual demand to act as a cushion
13 for maximum daily flow requirements and normal growth over a reasonable period
14 of time.

15
16 In 1973, and again in 1975, the Commission's Staff made attempts through internal
17 memoranda to define the concept and set standard definitions, considerations and
18 approaches to determine used and useful. In 1982, Commissioners voiced their
19 concern over the lack of consistency in used and useful computations and expressed
20 a desire for a "formula." Staff responded with a memorandum intended to guide
21 each person making a used and useful determination in a professional and
22 consistent manner. In the early 1990s, Staff began holding workshops, in earnest,
23 to try to develop Rules to codify the Commission's policy regarding used and
24 useful. These attempts continued for more than fifteen years.

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Q. Did these efforts ever bear fruit?

A. Yes. These efforts finally culminated in what we now know as Rule 25-30.431, F.A.C., Used and Useful Considerations, effective December 14, 1999; Rule 25-30.432, F.A.C., Wastewater Treatment Plant Used and Useful Calculations, effective December 26, 2002; and Rule 25-30.4325, F.A.C., Water Treatment and Storage Used and Useful Calculations, effective June 8, 2008.

Q. Did OPC participate in the development of these rules?

A. Yes. OPC was an active party throughout the process which led to adoption of these rules, including Rules 25-30.431, 25-30.432, and 25-30.4325, F.A.C.

Q. Is this historical process relevant to this proceeding?

A. Yes. The primary basis for Mr. Woodcock's testimony on used and useful is his disagreement with the Rules. Some of the Commissioners presiding over this case were not present during the process which led to the current Rules. Understanding this historical process is key to understanding that the Rules governing used and useful are not a flash in the pan, or concocted in a hurried manner without sufficient input from all parties involved. Instead, the Rules governing used and useful were a long time coming. They were based on considerable thought and an integrated, participatory effort of Commission Staff, utilities and other parties. They were developed in consideration of past Commission policies, practices and orders. These Rules have been well litigated. They should not be taken lightly by anyone.

1 **Q. Why do you believe Mr. Woodcock’s testimony stems from his disagreement**
2 **with the Rules?**

3 A. At page 5 of his testimony, Mr. Woodcock states that his “primary concerns have to
4 do with reliance on buildout and prior Commission orders as a justification for
5 higher than calculated U&U percentages.” However, Rule 25-30.4325(4)
6 specifically states:

7 A water system is considered 100% used and useful if the service
8 territory the system is designed to serve is built out and there is no
9 apparent potential for expansion of the service territory or the
10 system is served by a single well.

11
12 As explained in Commission Staff’s Analysis and Conclusion submitted in Docket
13 No. 070183-WS and dated March 27, 2008, and which this Commission approved:

14 The Commission has consistently found that systems with one well
15 and systems that are built out with no apparent potential for
16 expansion are 100% used and useful unless it appears that the
17 system was not prudently designed. These systems, and there are
18 hundreds of them in Florida, are typically built by developers to
19 serve a relatively small area. Staff believes that it is not efficient to
20 require a sophisticated used and useful analysis to ascertain
21 whether these types of systems are oversized for the developments
22 they are designed to serve. (Rather a used and useful analysis
23 should only be performed as an alternative when there is evidence
24 indicating that the system may be oversized.)

25
26 Accordingly, Mr. Woodcock’s “primary concerns” with “reliance on buildout and
27 prior Commission orders as a justification for higher than calculated U&U
28 percentages” is not testimony which takes issue with any determination of used
29 and useful that is specific or unique to this case. Instead, Mr. Woodcock offers
30 testimony which takes issue with the Rules that govern every Commission
31 determination of used and useful.

32

1 **Q. Is Mr. Woodcock aware of basis for the Commission rule?**

2 A. Yes. Mr. Woodcock testified in the rulemaking hearing in Docket No. 070183-WS.
3 He argued then against the same provisions that he is arguing against in this
4 proceeding--arguments which repeatedly have been rejected.

5

6 **Q. You say "repeatedly." Is this not the first time Mr. Woodcock has taken issue
7 with the used and useful Rules in a rate case proceeding?**

8 A. No, it is not. Mr. Woodcock testified in the prior rate case for this same utility in
9 Docket No. 080121-WS that went to hearing. In that case, Mr. Woodcock made the
10 same arguments he is making in case and, again, those arguments were rejected by
11 the Commission.

12

13 **Q. Have any of the Commission Rules governing the consideration of used and
14 useful changes since AUF's prior rate case?**

15 A. No, they have not. The last of the three governing Commission Rules took effect in
16 June 2008. The technical hearing for Docket No. 080121-WS took place in
17 December 2008. The final order, issued in May 2009, is based on the exact same
18 Rules applicable to the instant rate case.

19

20 **Q. How can you be sure Mr. Woodcock is making the same argument in this case
21 he made in AUF's prior rate case?**

22 A. Because OPC states that it is the same argument. In March 24, 2011, OPC issued a
23 memorandum listing its preliminary areas of concern in this case. Under the subject
24 of Used and Useful, OPC's memorandum stated that OPC believes that the used

1 and useful methodologies supported by the OPC witness in AUF's prior rate case
2 should be used in this rate case.

3

4 **Q. What is wrong with that?**

5 A. The systems in this case for which the Commission made determinations of used
6 and useful in AUF's prior rate case have remained unchanged in all areas applicable
7 to an appropriate determination of used and useful since that rate case. The
8 determinations of used and useful the Commission made for those systems in the
9 last case were based on the Commission's correct and consistent interpretation of
10 the Rules and statutes under which it operates. In this case, OPC is presenting the
11 same argument on used and useful methodologies for virtually all of the same
12 systems through the exact same witness. The Commission has already fully
13 considered OPC's position and Mr. Woodcock's disagreement with the governing
14 Rules in the context of virtually all of the same systems, and appropriately rejected
15 it. The position that used and useful for each system must be fully re-litigated in
16 every rate case goes against the very intent of the governing Rules. The
17 Commission, after years of consideration, formulated standard Rules and methods
18 for determining used and useful, the intent of which was to save the customers rate
19 case expense by reducing the need for experts to argue the same issues over and
20 over.

21

22 **Q. Mr. Woodcock defends his position by stating, at page 8, lines 23-24, of his**
23 **testimony, that Staff has "stretched the interpretation" of Rule 25-30.4325(4).**
24 **Is Mr. Woodcock's characterization accurate?**

1 A. No, it is not. Mr. Woodcock targets Commission Staff in order to defend his
2 position. However, it is the Commission's interpretation, memorialized in the
3 Order issued in AUF's prior rate case, that OPC and Mr. Woodcock actually
4 contest. If OPC believed the Commission misinterpreted the Rule in the last case,
5 then OPC should have appealed the decision. I believe it is likely that OPC did not
6 seek judicial relief from the Commission's consistent application of these
7 governing Rules at least in part because of the standard under which such
8 Commission decisions are reviewed. *See, e.g., Nassau Power Corp. v. Deason,*
9 *641, So. 2d 396, 398 (Fla. 1984)* ("The Commission is charged with interpreting
10 its own statutory provisions, and will not be overturned by a reviewing body
11 unless clearly erroneous."); *see also PW Ventures, Inc. v Nichols,* *533 So. 2d 281,*
12 *283 (Fla. 1988).* It is inappropriate to use individual rate cases—and to increase
13 the rate case expense in those individual cases—as an alternative means to obtain
14 review of prior Commission orders.

15
16 **Q. As previously pointed out, it appears Mr. Woodcock is bothered by the PAA**
17 **Order's reliance on previous Commission orders. At page 6 of his testimony,**
18 **he recommends reevaluating every system in every case. On what prior**
19 **Commission order or orders did AUF rely?**

20 A. The final order issued in AUF's prior rate case pertains to virtually all of the same
21 systems, and those systems have not changed in any material way since that final
22 order issued. In AUF's prior rate case, 26 of AUF's water treatment plants were
23 found to be 100 percent U&U based on a stipulation. Of these 26, 15 have one
24 well and the remaining 11 have had no significant growth in the past five years.

1 What Mr. Woodcock is proposing—full re-litigation of all systems even if
2 unchanged since a prior order determined their used and useful percentages—
3 would needlessly increase rate case expense. It would also mean that a utility
4 cannot rely even on the approved used and useful methodology actually litigated
5 and adjudicated in a prior rate case. Such a policy leads to regulatory uncertainty
6 and defeats the purpose of minimizing rate case expense.

7
8 **Q. Rule 25-30.432, F.A.C., Wastewater Treatment Plant Used and Useful**
9 **Calculations, provides that the Commission, in determining the used and**
10 **useful amount, consider whether flows have decreased due to conservation or**
11 **a reduction in the number of customers. Rule 25-30.4325, F.A.C., Water**
12 **Treatment and Storage Used and Useful Calculations, contains a similar**
13 **provision. Mr. Woodcock takes issue with the interpretation of those**
14 **provisions. Would you please address this?**

15 **A.** Yes. There has been a recognition that water and wastewater utilities are subject to
16 the reduction in consumption by customers, and even a loss of customers, as a
17 result of conservation efforts, cost increase for purposes of environmental
18 protection, and events beyond the control of a utility. When this happens, the
19 demand on a system may decrease to something less than that for which it was
20 prudently designed and less than levels it had previously served. The Commission
21 recognizes that, when this happens, the plant is no less used and useful in the public
22 service than it was before the reduction in demand, even if mathematical
23 calculations show otherwise. The cited Rules codify the Commission's insight into
24 this situation.

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Mr. Woodcock believes, however, that the numbers rule even when circumstances do not support that conclusion. He recommends reducing used and useful even where it prevents the utility from earning on its prudent investment. I disagree. I think the Commission got it right. Ratemaking, including used and useful, is more than just a numbers game. First, the Commission already recognizes the impact of reduced consumption on revenue requirements by adjusting billed consumption with a repression adjustment. Second, putting Mr. Woodcock’s approach into practice—a practice that could put a utility out of business—would be inconsistent with the efforts made by this Commission and Florida’s water management districts to promote conservation. The Commission has a responsibility to the utility as well as the customer. That is precisely why the Commission has consistently recognized that a utility company should not be penalized for incurring prudent investment to provide capacity to its customers, when the customers or consumption is then reduced for factors beyond the utility’s control. *See In re: Application for increase in water and wastewater rates by Aqua Utilities Florida, Inc.*, Docket No. 080121-WS, Order No. PSC-09-0385-FOF-WS (May 29, 2009); *see also In re: Application for increase in water and wastewater rates by Utilities, Inc. of Florida*, Docket No. 090462-WS, Order No. PSC-10-0585-PAA-WS (Sept. 22, 2010); *In re: Application for increase in water and wastewater rates in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida*, Docket No. 060253-WS, Order No. PSC-07-0505-SC-WS (June 13, 2007).

1 **Q. In his testimony, at page 9, Mr. Woodcock discusses his concern that used and**
2 **useful percentages are not being reduced when demand decreases for such**
3 **reasons as the downturn in the housing market or the overall state of the**
4 **economy. He appears to be of the opinion that an adjustment is necessary**
5 **because a portion of the facilities is not providing service to the customers. Do**
6 **you agree?**

7 A. No. Those facilities are still providing service to the customers. He is certainly
8 correct that going through the mathematical exercise of dividing demand by
9 capacity will result in a lower number. But, as I have previously stated,
10 determining used and useful is more than a numbers game. Recognition must be
11 given to providing service in a prudent manner. That means being ready to serve
12 when demand changes, up or down. Mr. Woodcock's approach would mean that a
13 utility could recover costs when demand goes up, but not recover costs when
14 demand goes down. Under those circumstances, the only way a utility could
15 reasonably expect to recover costs would be to construct portable facilities that
16 could be removed when demand decreases, and then add them back when demand
17 increases. We all know this is neither physically nor economically feasible. Water
18 and wastewater utilities are regulated for several reasons. One reason is that they
19 provide services that are necessary and essential to the health of the public.
20 Regulation protects the public by assuring them that a utility will provide services
21 in a safe, efficient and sufficient manner in accordance with good engineering
22 practice. But regulation is a two-way street. To ensure that a utility is in a position
23 to provide services in a safe, efficient and sufficient manner in accordance with
24 good engineering practice, that regulation cannot prohibit the opportunity to earn a

1 reasonable return on its investment in facilities built for that purpose. There must be
2 stability in a utility's financial position so that it can obtain funds at a reasonable
3 cost. Mr. Woodcock's approach, if implemented, would destabilize that situation.
4 A utility is not like a business in a competitive market that can decide to pull a
5 product when demand decreases, or ignore a portion of its customer base to
6 improve its bottom line. A utility must be ready to serve regardless of fluctuations
7 in market demand or its customer base. Good regulation allows this to happen. Mr.
8 Woodcock's approach does not make for good regulation.

9
10 **Q. Beginning at page 24, Mr. Woodcock addresses the determination of used and**
11 **useful for distribution and collection systems. He indicates that he uses the lot**
12 **count methodology for the most part, similar to what I have done, but objects**
13 **to rounding up, particularly to reflect buildout conditions. Do you agree with**
14 **his objection?**

15 A. No. I agree that the Commission has historically relied on the lot count method,
16 although that method has not been codified in Rule. The lot count method is a
17 starting point, but one cannot ignore system layout and the freedom of choice of
18 customers to build and receive service where they see fit. The design of a
19 distribution and collection system is different from that of treatment plants.
20 Treatment plants are sized based on the demand on the whole system, not on which
21 street a customer lives. Distribution and collection systems must be continuous on
22 the streets they serve regardless of whether all lots are occupied. It is, therefore,
23 perfectly reasonable to conclude that a system is 100% used and useful even when
24 every lot is not served, and maybe never will be. It takes judgment to make the

1 determination, but it should never be concluded that, simply because the calculated
2 percentage is less than 100%, the system is not 100% used and useful in the public
3 service.

4
5 **Q. The regulation of water and wastewater systems in Florida, as opposed to**
6 **other regulated utilities, is unique with regard to the requirement to do a lot**
7 **count calculation for distribution and collection systems. There is no such**
8 **requirement for electric, gas or telephone utilities. Do you know why?**

9 A. Yes. Many, if not all of the privately owned water and wastewater systems have
10 their origins in developments. As developments were constructed away from urban
11 areas, the only way to have central water and wastewater systems was for the
12 developer to construct them. No municipality would undertake this obligation.
13 Back in the 1950s and through much of the 1970s, there were many very large
14 undertakings. In order to sell property in these developments to prospects outside
15 of Florida, the developers were often required to “pipe up” the whole system, so
16 that lots could be sold with utilities available. Some of those developments had lots
17 with lines available numbering in the thousands and tens of thousands, while the
18 customer base numbered only in the hundreds. In the late 1960s, the lot count
19 method was proposed in a rate case for one such utility. It has since been the
20 standard practice of the Commission to start with lots served versus lots available
21 tabulation in assessing used and useful for distribution and collection systems.
22 However, because the systems in this case are relatively small systems, with most
23 built out to the extent practicable, this is not the appropriate end to the inquiry for
24 the systems in this case. Rather, the used and useful for these distribution and

1 collection systems should be assessed on the same basis as distribution systems for
2 electric gas and telephone. That assessment focuses on whether they are reasonably
3 necessary to provide service within the service area.

4

5 **Q. In the remainder of his testimony on used and useful, Mr. Woodcock focuses**
6 **on the characteristics of specific systems to support his conclusions. Are you**
7 **going to address those?**

8 A. No. Mr. Rendell, whose direct testimony touches on this area, will respond to Mr.
9 Woodcock in his rebuttal testimony. The purpose of my testimony has been to
10 address Mr. Woodcock's general philosophy and interpretation of the statutes and
11 Rules governing the determination of used and useful, and describe the
12 background and intent behind those statutes and Rules to assist the Commission in
13 its decision-making process.

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15 **Q. Does this conclude your rebuttal testimony?**

16 A. Yes.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for increase in water and)
wastewater rates in Alachua, Brevard, DeSoto,)
Hardee, Highlands, Lake, Lee, Marion, Orange,)
Palm Beach, Pasco, Polk, Putnam,)
Seminole, Sumter, Volusia, and Washington)
Counties by Aqua Utilities Florida, Inc.)
_____)

DOCKET NO. 100330-WS

EXHIBIT FS-1

OF

FRANK SEIDMAN

on behalf of

Aqua Utilities Florida, Inc.

CURRICULUM VITAE

FRANK SEIDMAN, P.E.

Nearly 50 years experience in utility regulation, management and consulting, including 6 years practical experience in utility operations and management.

President of Management & Regulatory Consultants, Inc. Services provided regarding water and wastewater utilities include: preparation of rate cases and service availability charge applications; analysis and design of rates; analysis of expenses and plant; preparation of billing analyses; coordination of rate case presentations; representation before regulatory bodies and presentation of expert testimony; participation in the design of regulatory statutes and rules; assistance in the preparation of annual reports; assistance in setting up systems of accounts; preparation of original cost and market valuation studies and economic analyses.

As a member of the engineering staff of the Florida Public Service Commission at several levels, played an active role in rate cases, rate design, planning and service evaluation for gas, electric, telephone, water and wastewater utilities.

As Director of Technical Affairs for the Electricity Consumer's Resource Council, a national association of large industrial electricity users, developed and presented positions and testimony on electric rate design, cost of service, and PURPA related issues.

As Manager of Rates and Research for GAC Utilities, Inc., responsible for managing the revenue requirements program and preparing rate applications for a water and sewer utility holding company with operations in six states.

Has presented testimony before jurisdictions in Arkansas, California, Delaware, Florida, Michigan and Texas, as well as the U.S. Department of Energy, and the Federal Energy Regulatory Commission. Appeared as a speaker and/or instructor before many trade and professional groups throughout the United States.

BSEE from the University of Miami with substantial graduate level work in economics, including public utility economics, at the Florida State University. A registered Professional Engineer in the State of Florida, member of the Florida Engineering Society, the National

Society of Professional Engineers, the Institute of Electrical and Electronic Engineers, the American Water Works Association and the Florida Water Works Association.

Rev:09/27/11

**SUMMARY OF PROFESSIONAL EXPERTISE
IN WATER and WASTEWATER REGULATION**

FRANK SEIDMAN

I. Participation In Specific Water And Sewer Cases

California

Case: California Cities Water co., Rate Case, 1973
Sponsor: California Cities Water Co.
Purpose: Supervise Rate Case preparation and present testimony re intercompany tax allocations.

Florida

Case: Florida 2nd Judicial District Court; re Contributions In Aid of Construction, 1970
Sponsor: Court Subpoena
Purpose: Testify re Relationship of CIAC and Rates.

Case: Docket No. I-71184-WS; GAC Utilities, Inc., of Florida, Cape Coral Division, Investigation of Main Extension Fees, 1971
Sponsor: GAC Utilities, Inc.
Purpose: Prepare Main Extension Fee Study and testify re Main Extension Fees.

Case: Docket No. 71581-WS; GAC Utilities Inc., Poinciana Division; Application for Certificate of Convenience and Necessity, 1971
Sponsor: GAC Utilities, Inc.
Purpose: Testify re Application.

Case: Sarasota County; Florida Cities Water Co., Rate Case, 1972
Sponsor: Florida Cities Water Co.
Purpose: Prepare Rate Case and testify re Application.

Case: Docket No. 800594-WS; Palm Coast Utility Corp., Rate Case and Certificate Filing, 1980
Sponsor: Palm Coast Utility Corp.
Purpose: Prepare Original Cost Study and Minimum Filing Requirements.

Case: Docket No. 810485-WS; Palm Coast Utility Corp., Rate Case, 1982
Sponsor: Palm Coast Utility Corp.
Purpose: Prepare Minimum Filing Requirements.

Case: Charlotte County; Fiveland Investments, Inc. Rate Case, 1982
Sponsor: Fiveland Investments, Inc.
Purpose: Prepare Rate Case and make presentation before Utility Board.

Case: Docket No. 820152-WS; San Carlos Utilities, Inc. Rate Case, 1982

Sponsor: San Carlos Utilities, Inc.

Purpose: Assist in Preparing Minimum Filing Requirements.

Case: Docket No. 820153-S; Shell Point Village Rate Case, 1982

Sponsor: Shell Point Village

Purpose: Prepare Rate Case and represent SPV before PSC.

Case: Docket No. 840092-WS; Palm Coast Utility Corp., Rate Case, 1983

Sponsor: Palm Coast Utility Corp.

Purpose: Prepare Rate Case and testimony re Application.

Case: Docket No. 840105-WS; Gulf Utility company, Rate Case, 1983

Sponsor: Gulf Utility Company

Purpose: Prepare Rate Case and testimony re Application.

Case: Collier County, East Naples Water Systems, Inc., Rate Case, 1984

Sponsor: East Naples Water Systems, Inc.

Purpose: Prepare Rate Case and present testimony re Application.

Case: Collier County, East Naples Water Systems, Inc., Application for Certificate and Certificate Extension, 1985

Sponsor: East Naples Water Systems, Inc.

Purpose: Prepare Case for presentation to PSC.

Case: Collier County, East Naples Water Systems, Inc. Rate Case, 1985

Sponsor: East Naples Water Systems, Inc.

Purpose: Prepare Rate Case and testimony re Application.

Case: Docket No. 850100-WS; Du-Lay Utility Company, Inc.; Rate Case, 1984

Sponsor: Du-Lay Utility Company, Inc.

Purpose: Prepare rate case and present testimony re Application.

Case: Docket No. 850062-WS; Meadowbrook Utility Systems, Inc. Rate Case, 1984 - 1988

Sponsor: Meadowbrook Utility Systems, Inc.

Purpose: Coordinate case and prepare testimony re Application.

Case: Docket No. 870330-WS; Seminole Utility Systems, Inc., Rate Case, 1986

Sponsor: Seminole Utility Systems, Inc.

Purpose: Prepare Rate Case and present testimony re Application.

Case: Docket No. 870166-WS; Palm Coast Utility Corp., Rate Case, 1986 - 1987

Sponsor: Palm Coast Utility Corp.

Purpose: Prepare Rate Case and present testimony re Application.

Case: Docket No. 870149-WS; Atlantis Utilities Company, Overearnings Investigation

Sponsor: Atlantis Utilities Company

Purpose: Participate in preparation of response to PSC.

Case: Undocketed (Sarasota County), Dolomite Utilities Corporation, Rate Case, 1988 - 1989
Sponsor: Dolomite Utilities Corporation
Purpose: Prepare Rate Case and present testimony re Application.

Case: Undocketed (Charlotte County), West Charlotte Utilities, Market Value Appraisal, 1988
Sponsor: West Charlotte Utilities
Purpose: Appraisal for additional financing

Case: Docket No. 880756-WS; Atlantis Utilities Company, Rate Case, 1988
Sponsor: Atlantis Utility Company
Purpose: Prepare Rate Case

Case: Undocketed (Charlotte County), West Charlotte Utilities, Pass-Thru Application, 1989
Sponsor: West Charlotte Utilities
Purpose: Prepare Pass-Thru Application

Case: Docket No. 891114-WS; Sailfish Point Utility Corporation, Rate Case, 1989
Sponsor: Sailfish Point Utility Corporation
Purpose: Prepare Rate Case.

Case: Docket No. 890554-WU; Lake Griffin Utilities Inc., Certificate Application, 1989
Sponsor: Lake Griffin Utilities Inc.
Purpose: Prepare original cost and application for initial rates and charges.

Case: Undocketed; 1988-1989
Sponsor: Atlantis Utility Company
Purpose: Market Value Appraisal and Sale Negotiations

Case: Undocketed; 1990
Sponsor: Tangerine Woods Utilities and Englewood Utilities Co.
Purpose: Study Re Englewood Water District Master Plan.

Case: Docket No. 900329-WS; United Florida Utilities Corporation; Marion and Washington Counties
Sponsor: Southern States Utilities; United Florida Utilities, and Deltona Utilities
Purpose: Prepare and Present Rate Application for Marion and Washington County portion of twenty-seven county rate increase application, including substantiation of original cost. Assist with testimony and brief for entire application.

Case: Docket No. 900682-WS; Exemption Request, 1990
Sponsor: W.P. Utilities
Purpose: Request for Exemption from PSC Regulation

Case: Docket No. 900816-WS; Sailfish Point Utility Corporation, Rate Case, 1990
Sponsor: Sailfish Point Utility Corporation
Purpose: Prepare and Present Rate Case

Case: Undocketed; Sailfish Point Utility Corporation, 1991
Sponsor: Sailfish Point Utility Corporation
Purpose: Prepare Market Valuation

Case: Docket No. 910020-WS; Utilities Inc. of Florida (Pasco County), Rate Case, 1991

Sponsor: Utilities Inc. of Florida

Purpose: Prepare and Present Rebuttal Testimony on Used & Useful.

Case: Docket No. 911082-WS; Revisions to Water and Wastewater Rules, 1992-93

Sponsor: Florida Water Works Association

Purpose: Prepare and present comments of Association regarding rule revisions, including ratemaking and used and useful formulae.

Case: Docket No. 920174-WU; Utilities Inc. of Florida (Lake County), Application for Amendment Certificate and Objection to City of Clermont Ord. 273-C, establishing a Chapter 180 F.S., W&S Utility, 1992

Sponsor: Utilities Inc. of Florida

Purpose: Prepare and Present Testimony supporting certificate application and objecting to formation of utility that encompasses UIF certificated service areas and prevents their economic development.

**Case: Docket No. 920199-WS; Southern States Utilities, Inc.
Combined System Rate Case, 1991 & 1992**

Sponsor: Southern States Utilities;

Purpose: Develop all rate base data and prepare MFRs for systems in Osceola, Orange, Brevard and Clay counties as part of a combined system rate application.

Case: Docket No. 920650-WS; Application for Certificate, 1992.

Sponsor: W.P. Utilities

Purpose: Apply for certificate, establish original cost for rate base and rates.

Case: Undocketed; Rolling Oaks Utility, 1992.

Sponsor: Southern States

Purpose: Prepare due diligence and valuation report.

Case: Docket No. 920834-WS; Utilities Inc. of Florida (Pasco County), Limited proceeding to increase rates to recover cost of purchased assets, 1992.

Sponsor: Utilities Inc. of Florida

Purpose: Prepare Original Cost Study and design rates to recover costs.

Case: Docket No. 921293-SU; Mid-County Services, Inc. (Pinellas County), Application to increase rates and service availability (SAC) charges

Sponsor: Mid-County Services, Inc.

Purpose: In response to protest of SACs, prepare analysis of requested charges and evaluate compliance with PSC rules.

Case: Docket No. 930770-WU; St. George Island Utility Company, Ltd, Rate Application, 1993

Sponsor: St. George Island Utility

Purpose: Prepare all MFRs and supporting testimony

Case: Docket No. 940109-WU; St. George Island Utility Company, Ltd, Rate Application, 1994

Sponsor: St. George Island Utility

Purpose: Prepare all MFRs and supporting testimony

Case: Docket No. 930570-WS; Lake Placid Utilities, Inc., Application for certificate transfer

Sponsor: Lake Placid Utilities, Inc.

Purpose: Prepare original cost study.

Case: Undocketed; Sailfish Point Utility Corporation, 1994

Sponsor: Sailfish Point Utility Corporation

Purpose: Prepare Market Valuation

Case: 1994-5; Undocketed Study

Sponsor: Miami-Dade Water and Sewer Department (Subcontractor to Milian, Swain & Associates)

Purpose: Subcontracted to prepare billing analysis and design rates to recover five year projected cost of service.

Case: 1994-5; Undocketed Rulemaking on Used & Useful and Petition to Adopt Rules

Sponsor: Florida Waterworks Association

Purpose: Develop position, draft proposed rule, participate in workshops and consult re Petition to Adopt Rules regarding margin reserve and imputation of CIAC.

Case: Docket No. 951056-WS; Palm Coast Utility Corporation; Application for Increase in Rates

Sponsor: Palm Coast Utility Corporation

Purpose: Prepare MFRs and supporting testimony; prepare rebuttal testimony; participate in hearing and post hearing procedures.

Case: Docket No. 951593-WS; Palm Coast Utility Corporation; Application for Revision in Service Availability Charges

Sponsor: Palm Coast Utility Corporation

Purpose: Prepare application; prepare response to staff recommendation; participate in Commission agenda conference.

Case: Docket No. 960258-WS; Petition to adopt Rules on Margin Reserve and Imputation of CIAC

Sponsor: Florida Waterworks Association

Purpose: Develop position, draft proposed rule, participate in studies to support position; prepare testimony; prepare responses to testimony; participate in hearings. Testify in subsequent DOAH rule challenge.

Case: Docket No. 970076-WS; Sailfish Point Utility Corporation, Joint Application to transfer assets to Sailfish Point Service Corporation, 1997

Sponsor: Sailfish Point Utility Corporation

Purpose: Assist with Application

Case: Docket No. 960283-WS; Wedgefield Utilities, Inc., Application for Transfer of Certificates from Econ Utilities Corp. to Wedgefield, 1997

Sponsor: Wedgefield Utilities, Inc.

Purpose: Testify re Acquisition Adjustment and Policy

Case: Docket No. 960444-WU; Lake Utility Services, Inc., Application for Rate Increase and for increase in Service Availability Charges, 1997

Sponsor: Lake Utility Services, Inc.

Purpose: File Testimony re Used & Useful and Future Connections for SAC.

Case: Undocketed - Challenge at DOAH of PSC Rule 25-30.431, 1997-98

Sponsor: Florida Waterworks Association

Purpose: Assist with strategy and discovery; appear as expert witness re regulation and policy issues.

Case: Undocketed - Market value appraisal, 1997,8 & 2000

Sponsor: Water Management Services, Inc.

Purpose: Prepare market value appraisal and update for re-financing.

Case: Docket No. 980483-WU; Lake Utility Services, Inc., Investigation re overcollection of AFPI, 1998

Sponsor: Lake Utility Services, Inc.

Purpose: Participate in preparation of testimony.

Case: Docket No. 971220-WS; Cypress Lakes Utilities, Inc., Application for certificate transfer, 1999

Sponsor: Cypress Lakes Utilities, Inc.

Purpose: Prepare testimony re acquisition adjustment.

Case: Docket No. 971065-SU; Mid-County Services, Inc., Application for increase in rates, 1999

Sponsor: Mid-County Services, Inc.

Purpose: Prepare testimony re used and useful, margin reserve and imputation of CIAC.

Case: Undocketed; PSC Annual Reports, 1999 for

Sponsor: AquaSource, Inc.

Purpose: Prepare annual reports for newly acquired multi-system

Case: Undocketed; Market Valuation, 1999

Sponsor: Northern Trust Bank of Naples

Purpose: Prepare market valuation for defaulted utility, Bonita Country Club Utilities, Inc.

Case: Docket No. 990975-SU; Application for Certificate Transfer, 1999,2000

Sponsor: Realnor Hallandale, Inc..

Purpose: Participate in preparation of application to transfer Certificate from Bonita Country Club Utilities, Inc. provide consulting re utility operations, prepare PSC annual reports.

Case: Docket No. 000154-SU; Proposed Rule 25-30.432 re used and useful, 2000

Sponsor: Florida Water Works Association

Purpose: Represent FWWA at PSC Staff workshop; prepare presentation.

Case: Undocketed; Water and wastewater rates and charges Analysis, 2000

Sponsor: North Miami Beach, City of

Purpose: Through Milian Swain and Associates, Inc. prepare analysis and recommendation for all charges.

Case: Docket No. 991437-WU; Application for increase in Water rates, 1997-2001

Sponsor: Wedgefield Utilities, Inc.
Purpose: Prepare testimony re used and useful and acquisition adjustment; provide consulting re entire case and issues.

Case: Docket No. 000694-WU; Application for limited proceeding for increase in rate to recover cost of replacing supply mains on new bridge, 2000

Sponsor: Water Management Services, Inc.
Purpose: Prepare schedules supporting increase; participate in preparation of State Revolving Fund loan application.

Case: Docket No. 990696-WS; Application for original certificate in Duval & St. Johns Counties, 2000-01

Sponsor: Nocatee Utility Corp.
Purpose: Through Millan Swain and Associates, Inc. provide analysis of intervenor studies, assist with case analysis, preparation, discovery and hearings.

Case: Docket No. 001502-WS; Proposed Rule 25-30.0371, Acquisition Adjustments, 2001

Sponsor: Utilities, Inc.
Purpose: Represent UI and present position at PSC workshop.

Case: Docket No. 001820-SU; Application for certificate Transfer, 2001

Sponsor: Utilities, Inc. of Eagle Ridge
Purpose: Prepare original cost study of newly acquired Cross Creek system.

Case: Undocketed; Application for original rates and charges and tariffs in St. Johns County, 2000-01

Sponsor: St. Joe Utility Co.
Purpose: Prepare supporting schedules for rates and charges.

Case: Undocketed; PSC Annual Reports, 2001

Sponsor: Harbor Hills Utilities, Inc.
Purpose: Prepare annual reports and reconcile records in accordance with PSC staff requests.

Case: Undocketed; Prepare Cost of Service Study, 2002.

Sponsor: CWS - Palm Valley
Purpose: Prepare cost study to support mobile home park conversion from to direct utility billing from rent inclusion.

Case: Undocketed; Application for original franchise certificate in Flagler County, 2002

Sponsor: MHC, Inc. - Bulow Village
Purpose: Prepare application and supporting documents - application put on hold.

Case: Docket No. 020006-WS; Reestablishment of Authorized Rate of Return for Water and Wastewater Utilities, 2002

Sponsor: Florida Water Services Corp.
Purpose: Prepare expert testimony on effect of rule change proposal.

Case: Docket No. 020071-WS; Application for increase in rates and charges, 2002

Sponsor: Utilities Inc. of Florida
Purpose: Prepare Used & Useful analysis and MFR engineering schedules for six county rate application.

Case: Docket No. 020407-WS; Application for increase in rates and charges, 2002

Sponsor: Cypress Lakes Utilities, Inc.

Purpose: Prepare complete MFR supporting rate increase.

Case: Docket No. 020409-SU; Application for increase in rates and charges, 2002

Sponsor: Utilities, Inc. of Sandalhaven

Purpose: Prepare complete MFR supporting rate increase.

Case: Docket No. 020408-SU; Application for increase in rates and charges, 2002

Sponsor: Alafaya Utilities, Inc.

Purpose: Prepare Used & Useful analysis, MFR engineering schedules and original cost study for purchased assets.

Case: Docket No. 030443-WS; Application for increase in rates and charges, 2003

Sponsor: Labrador Utilities, Inc.

Purpose: Prepare Used & Useful analysis and MFR engineering schedules.

Case: Docket No. 030444-WS; Application for increase in rates and charges, 2003

Sponsor: Bayside Utility Services, Inc.

Purpose: Prepare complete MFR supporting rate increase.

Case: Docket No. 030445-SU; Application for increase in rates and charges, 2003

Sponsor: Utilities, Inc. of Eagle Ridge

Purpose: Prepare complete MFR supporting rate increase.

Case: Docket No. 030446-SU; Application for increase in rates and charges, 2003

Sponsor: Mid-County Utility Services, Inc.

Purpose: Prepare complete MFR supporting rate increase.

Case: Undocketed - Hillsborough County; Application for increase in rates and charges, 2003

Sponsor: East Lake Water Services, Inc.

Purpose: Prepare Used & Useful Analysis.

Case: Docket No. 040247-WS; Application for original water and wastewater certificates, rates and charges and tariffs in Franklin County, 2004

Sponsor: St. James Island Utility Company.

Purpose: Prepare application, tariffs and supporting schedules for rates and charges.

Case: Docket No. 040358-SU; Application for original wastewater certificate, rates and charges and tariffs in Bay County, 2004

Sponsor: Crooked Creek Utility Company.

Purpose: Prepare application, tariffs and supporting schedules for rates and charges.

Case: Undocketed - Sarasota County; Application for increase in rates and charges, 2004

Sponsor: Siesta Key Utilities Authority.

Purpose: Prepare application and supporting schedules.

Case: Docket No. 040450-WS; Application for increase in rates and charges, 2004

Sponsor: Indiantown Co., Inc.

Purpose: Prepare Used & Useful analysis.

Case: Undocketed - Certificate Application, 2005 (never filed)

Sponsor: MHC, Inc.

Purpose: Prepare application and supporting rates and charges.

Case: Docket No. 050281-WS; Application for increase in rates and charges, 2005

Sponsor: Plantation Bay Utility Co.

Purpose: Prepare Used & Useful analysis.

Case: Docket No. 050587-WS; Application for increase in rates and charges, 2005

Sponsor: MSM Utilities

Purpose: Assist w/SARC; prepare annual report.

Case: Docket No. 980876-WS; Application for certificate (update), 2005

Sponsor: Ocala Springs Utility, Inc.

Purpose: Prepare updated analysis.

Case: Undocketed (Collier County) Application for change in meter installation charges, 2006

Sponsor: Indiantown Co., Inc.

Purpose: Prepare application.

Case: Docket No. 060246-WS; Application for increase in rates and charges, 2006

Sponsor: Gold Coast Utility Corp.

Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060256-WS; Application for increase in rates and charges, 2006

Sponsor: Alafaya Utilities Inc.

Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060257-WS; Application for increase in rates and charges, 2004

Sponsor: Cypress Lakes Utilities, Inc.

Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060260-WS; Application for increase in rates and charges, 2006

Sponsor: Lake Placid Utilities, Inc.

Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060254-SU; Application for increase in rates and charges, 2006

Sponsor: Mid-County Services, Inc.

Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060255-WS; Application for increase in rates and charges, 2006

Sponsor: Tierra Verde Utilities, Inc.

Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060253-WS; Application for increase in rates and charges, 2006

Sponsor: Utilities, Inc. Of Florida
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060261-WS; Application for increase in rates and charges, 2006
Sponsor: Utilities, Inc. of Pennbrooke
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 060285-WS; Application for increase in rates and charges, 2006
Sponsor: Utilities, Inc. of Sandalhaven
Purpose: Prepare Used & Useful analysis and Projected TY MFR.

Case: Docket No. 070183-WS; Proposed adoption of Rule 25-30.4325, F.A.C., Water Treatment Plant Used and Useful Calculations, 2007
Sponsor: Utilities, Inc.
Purpose: Prepare positions and present testimony on proposed rules.

Case: Docket No. 080247-SU; Application for increase in rates and charges, 2007
Sponsor: Utilities, Inc. of Eagle Ridge
Purpose: Prepare complete MFR supporting rate increase.

Case: Docket No. 080248-SU; Application for increase in rates and charges, 2007
Sponsor: Tierra Verde Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 080249-WS; Application for increase in rates and charges, 2007
Sponsor: Labrador Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 080250-WS; Application for increase in rates and charges, 2007
Sponsor: Mid-County Services, Inc.
Purpose: Prepare complete MFR supporting rate increase.

Case: Undocketed -Sarasota Co., Application for increase in rates and charges, 2007
Sponsor: Southgate Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Undocketed -Hillsborough Co., Application for increase in rates and charges, 2007
Sponsor: Pebble Creek Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 090392-WS; Application for increase in rates and charges, 2008
Sponsor: Utilities, Inc. of Pennbrooke
Purpose: Prepare complete MFR supporting rate increase.

Case: Docket No. 090349-WS; Application for increase in rates and charges, 2008
Sponsor: Cypress Lakes Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 090402-WS; Application for increase in rates and charges, 2008
Sponsor: Sanlando Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 090381-SU; Application for increase in rates and charges, 2008
Sponsor: Utilities, Inc. Of Longwood
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 090462-WS; Application for increase in rates and charges, 2008
Sponsor: Utilities, Inc. Of Florida
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 100104-W; Application for increase in rates and charges, 2009
Sponsor: Water Management Services, Inc.
Purpose: Prepare Used & Useful analysis.
Prepare complete MFR supporting rate increase.

Case: Docket No. 100426-WS; Application for increase in rates and charges, 2010
Sponsor: Lake Utility Services, Inc. Of Florida
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 110153-S; Application for increase in rates and charges, 2010
Sponsor: Utilities, Inc. of Eagle Ridge
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 110257-WS; Application for increase in rates and charges, 2010
Sponsor: Sanlando Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Docket No. 110264-WS; Application for increase in rates and charges, 2010
Sponsor: Labrador Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Case: Charlotte County Jurisdiction (Undocketed) Application for increase in rates and charges, 2010
Sponsor: Utilities, Inc. of Sandalhaven
Purpose: Prepare complete MFR supporting rate increase.

Michigan

Case: Northern Michigan Water; Rate Case, 1972
Sponsor: Northern Michigan Water Co.
Purpose: Prepare Rate Case and present testimony re Appropriate Rate of Return.

North Carolina

Case: Carolina Water Service, Inc. of North Carolina; Rate Case, 1992
Sponsor: Carolina Water Service, Inc. of North Carolina
Purpose: Prepare and present rebuttal testimony regarding the concept of used and useful for a regulated utility.