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June 17, 2016

Ms. Carlotta Stauffer, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

**Re: Docket Nos. 160021, 160061-EI, 160062-EI and 160088-EI**

Dear Ms. Stauffer:

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of **Helmuth W. Schultz, III**. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Charles J. Rehwinkel".

Charles J. Rehwinkel  
Deputy Public Counsel

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida Power Company

Docket No. 160021-EI

In re: Petition for approval of 2016-2018 storm hardening plan, by Florida Power & Light Company.

Docket No. 160061-EI

In re: 2016 depreciation and dismantlement study by Florida Power & Light Company.

Docket No. 160062-EI

In re: Petition for limited proceeding to modify and continue incentive mechanism, by Florida Power & Light Company.

Docket No. 160088-EI

Filed: June 17, 2016

**DIRECT TESTIMONY**

**OF**

**HELMUTH W. SCHULTZ, III**

**ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA**

1 **DIRECT TESTIMONY**

2 **OF**

3 **Helmuth Schultz III**

4 On Behalf of the Office of Public Counsel

5 Before the

6 Florida Public Service Commission

7 Docket Nos. 160021-EI, 160061-EI, 160062-EI & 160088-EI

8  
9 **I. STATEMENT OF QUALIFICATIONS**

10 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

11 A. My name is Helmuth W. Schultz III. My business address is 15728 Farmington Road,  
12 Livonia, Michigan 48154.

13  
14 **Q. BY WHOM ARE YOU EMPLOYED?**

15 A. I am a Senior Regulatory Analyst with Larkin & Associates, P.L.L.C.

16  
17 **Q. PLEASE DESCRIBE THE FIRM LARKIN & ASSOCITES, P.L.L.C.**

18 A. Larkin & Associates, P.L.L.C., performs independent regulatory consulting primarily  
19 for public service/utility commission staffs and consumer interest groups (public  
20 counsels, public advocates, consumer counsels, attorney generals, etc.). Larkin &  
21 Associates, P.L.L.C., has extensive experience in the utility regulatory field as expert  
22 witnesses in over 600 regulatory proceedings, including water and sewer, gas, electric  
23 and telephone utilities.

1 **Q. HAVE YOU PREPARED AN EXHIBIT WHICH DESCRIBES YOUR**  
2 **EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?**

3 A. Yes. Attached as Exhibit No. \_\_ (HWS-1), is a summary of my background, experience  
4 and qualifications.

5

6 **Q. BY WHOM WERE YOU RETAINED, AND WHAT IS THE PURPOSE OF**  
7 **YOUR TESTIMONY?**

8 A. Larkin & Associates, P.L.L.C., was retained by the Florida Office of Public Counsel  
9 (“OPC”) to review the rate increase requested by Florida Power & Light Company (the  
10 “Company” or “FPL”), including interrelated dockets. In electric utility rate cases, one  
11 of the areas that I have focused on in Florida and elsewhere has been a holistic analysis  
12 of utility storm hardening and vegetation management activities, as well as the methods  
13 and prudence of cost incurrence and recovery for these activities. This was one of the  
14 areas of focus the OPC specifically asked me to look at when I was retained.  
15 Accordingly, I am appearing on behalf of the Citizens of Florida (“Citizens”) who are  
16 customers of FPL.

17

18 **II. BACKGROUND**

19 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

20 A. The Company is requesting approval of its 2016-2018 Storm Hardening Plan (“Plan”),  
21 which was initially filed in Docket No. 160061-EI, but has since been consolidated  
22 with the general rate case in Docket No. 160021-EI. Given the limited time to do so,  
23 my testimony is addressing the Company’s request for approval of the Plan, and the  
24 interrelationship of the Plan and the base rate costs associated with that Plan.

1           **III. STORM HARDENING PLAN**

2   **Q.    WOULD YOU ORDINARILY LOOK AT THE STORM HARDENING PLAN**  
3           **AND THE ASSOCIATED BASE RATE COSTS ON A SEPARATE BASIS?**

4   A.    No. I believe that the storm hardening activities should be analyzed along with the base  
5           rate costs that they generate. The Commission should make determinations about the  
6           efficiency of the proposed activities and evaluate the results they expect to achieve:  
7           (1) to ensure that customers are receiving the appropriate value; and (2) to further  
8           ensure that costs are being incurred in a prudent way and appropriately spread over the  
9           correct timeframes.

10

11 **Q:    WHY IS IT NECESSARY TO HIGHLIGHT THE INTERRELATEDNESS OF**  
12 **THE COMPANY’S REQUEST FOR APPROVAL OF A PLAN AND THE BASE**  
13 **RATE COSTS ASSOCIATED WITH THE PLAN?**

14 A.    This docket has been consolidated with FPL’s base rate increase docket because FPL is  
15           requesting base rate increases in certain costs to implement its storm hardening plans.  
16           For example, in Docket No. 160021-EI, FPL witness Robert Barrett Jr. refers to the  
17           filing in this storm hardening docket, Docket No. 160061-EI, as being having been  
18           contemporaneously filed. That strongly suggests that FPL anticipated the issues related  
19           to the Plan and its costs would be considered simultaneously. Since FPL filed testimony  
20           in both dockets and there are strong links between the Plan issues and the related Plan  
21           rate case cost issues, this necessitates that responsive intervenor testimony be filed in  
22           both dockets and should be considered in an integrated fashion. This is especially so  
23           because I believe that the Company testimony in this docket (Docket No. 160061-EI)  
24           does not fully address all of the related storm hardening issues. This deficiency dictates  
25           integration of the issues rather than bifurcation. Further, because the Plan and its base

1 rate costs are so interrelated, it is hard to prepare separate testimony addressing only  
2 the Plan without necessarily analyzing the Plan's costs. Because Plan issues and Plan  
3 cost issues in the rate case are so interrelated, I may need to address the Plan again in  
4 my testimony on Plan related costs in the rate case.

5

6 **Q. WHAT RELATED STORM HARDENING ISSUES ARE NOT DIRECTLY**  
7 **ADDRESSED IN THIS STORM HARDENING DOCKET BY COMPANY**  
8 **TESTIMONY?**

9 A. The testimony for the Storm Hardening Plan, Docket No. 160061-EI, does not address  
10 vegetation management or pole inspections. However, if you refer to FPL witness  
11 Manuel Miranda's testimony in the rate case, Docket No. 160021-EI, his discussion  
12 covers the Plan in more depth and the directly related areas of hardening that includes  
13 vegetation management and pole inspections.<sup>1</sup> This presentation of evidence by FPL  
14 makes it very difficult to tease out only storm hardening issues from the rate case issues  
15 and address them in an isolated way in this docket.

16

17 **Q. ARE YOU CONCERNED THAT A DECISION TO APPROVE THE PLAN IN**  
18 **DOCKET NO. 160061-EI COULD RESULT IN AUTOMATIC ASSUMPTION**  
19 **THAT THE COSTS ASSOCIATED WITH THE PLAN WILL BE ALLOWED AS**  
20 **PART OF DOCKET NO. 160021-EI?**

21 A. Yes. My concern will decrease some, so long as the Storm Hardening Plan issues  
22 remain open to revision based on the votes on the related rate base cost issues since the  
23 voting on all the consolidated issues will be done on the same day. However, I am

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<sup>1</sup>Testimony of Manuel Miranda at pages 9-23 in Docket No. 160021-EI.

1 concerned that by treating the dockets as if they are not deeply interrelated, the  
2 sequence of consideration on the date of voting alone could create an unreasonable  
3 presumption that the costs that follow the Plan must be approved without consideration  
4 of the prudence of the levels of the activities or the way those costs are incurred. The  
5 Company filed its testimony contemporaneously because the two requests are  
6 essentially directly related. In Docket No. 160061-EI, FPL witness Miranda does not  
7 address costs at all in his testimony on storm hardening. In the rate case, Docket No.  
8 160021-EI, witness Miranda testifies about “storm hardening the infrastructure.”<sup>2</sup> In  
9 Docket No. 160021-EI, Company witness Barrett testified that the “storm hardening  
10 investment program represents about \$175 million of the revenue requirement increase  
11 in 2017.”<sup>3</sup> However, witness Barrett’s testimony is not filed in the Storm Hardening  
12 docket. Thus, absent the simultaneous consideration of all Storm Hardening related  
13 issues, it is unclear how witness Barrett's testimony can be addressed alongside the  
14 consideration of the activities that it purports to quantify. Notably, witness Miranda's  
15 testimony in Docket No. 160061-EI is very similar and in some cases exactly the same  
16 as the rate case testimony in Docket No. 160021-EI which the Company is relying on  
17 as support for the Company’s rate request dollars.

18

19 **Q. WHAT DOLLARS ARE REFLECTED IN THE COMPANY’S BASE RATE**  
20 **REQUEST?**

21 A. In the rate case, Docket No. 160021-EI, the Company asserts that it will invest \$1.7  
22 billion for storm hardening from 2014 to 2017 and they are seeking approval of the  
23 recovery of these costs from customers. In my overall comprehensive look at the storm

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<sup>2</sup> Testimony of Manuel Miranda at pages 8-16 in Docket No. 160021-EI.

<sup>3</sup> Testimony of Robert Barret Jr. at pages 30-31 in Docket No. 160021-EI.

1 hardening plan, the associated costs, methods of cost incurrence, and the prudence of  
2 these activities, I have identified (and am continuing to identify through discovery and  
3 analysis) issues with the request with respect to consistency, the level of spending over  
4 the previous plan period, and the current plan period.

5  
6 **Q. HAVE YOU IDENTIFIED SOME ISSUES RELATED TO THE STORM  
7 HARDENING PLAN AND THE RELATED BASE RATE COSTS?**

8 A. Yes. First and foremost, I am concerned about the significant increase in storm  
9 hardening costs in the year when new base rates are to go into effect. As part of the  
10 investment in storm hardening, the Company is proposing to spend \$604 million in  
11 2017, the first year of its rate request. This is important because the currently approved  
12 Plan is for 2013-2015 and the requested Plan is for 2016-2018. The \$1.7 billion  
13 investment referenced by FPL witness Barrett is an overlap of these two plan periods.  
14 Based on the Company response to OPC's Fourth Set of Interrogatories, Interrogatory  
15 No. 111, the 2017 requested spending is \$604 million, an increase of \$133 million over  
16 the 2016 projected spending of \$471 million, and \$307 million more than what was  
17 actually expended in 2015. The projected level of spending causes concern because of  
18 the Company's confident, self-assessment of the system today and given FPL's historic  
19 level of spending. The significant increase in a year when rates are to go into effect  
20 should concern the Commission and all parties affected by the rate request.

21  
22 **Q. WHAT DID YOU MEAN WHEN YOU STATED THERE IS CONCERN GIVEN  
23 THE COMPANY'S CONFIDENT, SELF-ASSESSMENT OF THE SYSTEM  
24 TODAY?**



1 A. Company witness Miranda states in his testimony that FPL is one of the most storm-  
2 resilient and reliable systems in the nation.<sup>4</sup> He further states how FPL was recognized  
3 by U.S. Energy Secretary Ernest Moniz for its system hardening.<sup>5</sup> This suggests that  
4 FPL does not actually need all of its \$604 million request, and that the lower historic  
5 level of spending has already made FPL's one of the most storm-resilient and reliable  
6 systems in the nation.

7

8 **Q. ARE YOU CONCERNED THAT THE COMPANY PLAN IS EXCESSIVE AND**  
9 **NOT NECESSARY?**

10 A. Yes. While a storm hardening plan is necessary, I am concerned with the excessive  
11 level of spending and the timing of when the spending occurs. Additionally, as stated  
12 earlier, I am concerned that by separately addressing the Plan in this docket and the  
13 base rate costs in Docket No. 160021-EI at different times, that any possible approval  
14 of the Storm Hardening Plan could be construed as approval of the proposed spending  
15 that is reflected in the base rate request in Docket No. 160021-EI. The Company's  
16 achievement to date is commendable and the continued effort to harden the system is  
17 encouraged. However, hardening should not be accomplished with a blank-check  
18 approach where the costs are automatically allowed because the Plan was considered  
19 wholly apart from the base rate costs issues that are being addressed in the rate case.

20

21 **Q. OTHER THAN THE SIGNIFICANT INCREASE IN SPENDING IN THE RATE**  
22 **EFFECTIVE YEAR, HAVE YOU IDENTIFIED ANY OTHER CONCERNS?**

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<sup>4</sup>Testimony of Manuel Miranda at pages 3, lines 3-4 in Docket No. 160061-EI.

<sup>5</sup>Testimony of Manuel Miranda at pages 4, lines 5-13 in Docket No. 160061-EI.

1 A. Yes. There are some inconsistencies between the proposed Plan, FPL's testimony, and  
2 FPL's discovery responses that need clarification. For example, the response to OPC's  
3 Fourth Set of Interrogatories, Interrogatory No. 111 indicates a total storm hardening  
4 cost of \$604 million for 2017. Exhibit MBM-1 in Docket No. 160061-EI, at page 6,  
5 indicates lateral hardening costs of \$490 million for 2017. Also, FPL's response to  
6 OPC Fourth Set of Interrogatories, Interrogatory No. 113 indicates that distribution  
7 feeder hardening costs will also be \$487 million in 2017. There is clearly a disconnect  
8 in the 2017 total amount, because \$490 million for lateral hardening plus \$487 million  
9 for feeder hardening exceeds the total storm hardening costs that FPL projects for 2017.  
10 Given how the Company has distinguished between laterals and feeders<sup>6</sup> in witness  
11 Miranda's rate case testimony and the fact that there are other 2017 hardening costs, it  
12 must be rectified how the 2017 storm hardening costs can total \$604 million as  
13 identified in response to OPC Interrogatory No. 111 in Docket No. 160021-EI.

14 Another example of inconsistency is the 2018 end results of feeder hardening.  
15 FPL's response to OPC's Interrogatory No. 113 in Docket No. 160021-EI indicates that  
16 the cumulative feeders hardened by the end of 2018 will be at 46%. FPL Exhibit MBM-  
17 1 in Docket No. 160061-EI, at page 5, states that after 2018, 40% of the feeder system  
18 will need to be addressed. This is an inconsistency that needs to be addressed between  
19 the information provided in these dockets. According to the response to Interrogatory  
20 No. 113, since 46% of feeders will be completed, 54% will need to be completed after  
21 2018, however, this is different from the 40% to be completed as stated in Exhibit  
22 MBM-1.

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<sup>6</sup>Testimony of Manuel Miranda at pages 14 (Feeders) and page 15 (laterals) in Docket No. 160021-EI.

1 Further, there are base rate cost impacts of the Storm Hardening Plan related to  
2 vegetation management and pole inspections that are not addressed in FPL's testimony  
3 in this docket, Docket No. 160061-EI. This lack of testimony appears to be inconsistent  
4 with FPL's response to OPC's Eleventh Set of Interrogatories, Interrogatory No. 259  
5 which references how vegetation management was realigned with on-going hardening  
6 activities.

7 Another concern is that the Company's filing has indicated a reduction in pole  
8 inspection costs due, in part, to an expected reduction in failures, yet the cost for  
9 hardening is more than doubling. Materials and supply inventory is another cost  
10 category in the rate case filing impacted by storm hardening. In response to OPC's  
11 Eleventh Set of Interrogatories, Interrogatory No. 264, the Company has indicated the  
12 increase in materials and supplies was due, in part, to the acceleration of the  
13 transmission and distribution storm hardening activities. This raises a concern  
14 regarding what the cost impact of the acceleration will be in the test year.

15 Again, the relationship between the Plan and base rate costs related to storm  
16 hardening amplifies why there is a concern with addressing the Company's requested  
17 approval of the Plan in one set of testimony and the costs of the Plan in another set of  
18 testimony in the rate case. Any decision with regard to the approval of the Plan should  
19 be deferred or remain open until decisions are made on related Plan cost issues in  
20 Docket No. 160021-EI so that all the impacts of the requested Plan can be evaluated  
21 together at one time.

1 Q. DOES THAT CONCLUDE YOUR TESTIMONY?

2 A. Yes, it does at this time. However, given the separate testimony filing dates for this  
3 docket, Docket No. 160061-EI, and the rate case docket, Docket No. 160021-EI, I  
4 reserve the right to supplement my testimony. I am still in the process of reviewing  
5 additional information and discovery responses recently received, and there are still  
6 outstanding discovery requests that specifically address differences identified between  
7 testimony, the Plan, and responses.

**CERTIFICATE OF SERVICE**

**Docket Nos. 160021-EI, 160061-EI, 160062-EI & 160088-EI**

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Helmuth Schultz, III has been furnished by electronic mail to the following parties on this 17<sup>th</sup> day of June, 2016:

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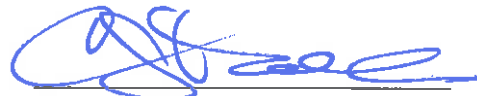
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Charles J. Rehwinkel  
Deputy Public Counsel

## QUALIFICATIONS OF HELMUTH W. SCHULTZ, III

Mr. Schultz received a Bachelor of Science in Accounting from Ferris State College in 1975. He maintains extensive continuing professional education in accounting, auditing, and taxation. Mr. Schultz is a member of the Michigan Association of Certified Public Accountants

Mr. Schultz was employed with the firm of Larkin, Chapski & Co., C.P.A.s, as a Junior Accountant, in 1975. He was promoted to Senior Accountant in 1976. As such, he assisted in the supervision and performance of audits and accounting duties of various types of businesses. He has assisted in the implementation and revision of accounting systems for various businesses, including manufacturing, service and sales companies, credit unions and railroads.

In 1978, Mr. Schultz became the audit manager for Larkin, Chapski & Co. His duties included supervision of all audit work done by the firm. Mr. Schultz also represents clients before various state and IRS auditors. He has advised clients on the sale of their businesses and has analyzed the profitability of product lines and made recommendations based upon his analysis. Mr. Schultz has supervised the audit procedures performed in connection with a wide variety of inventories, including railroads, a publications distributor and warehouse for Ford and GM, and various retail establishments.

Mr. Schultz has performed work in the field of utility regulation on behalf of public service commission staffs, state attorney generals and consumer groups concerning regulatory matters before regulatory agencies in Alaska, Arizona, California, Connecticut, Delaware, District of Columbia, Florida, Georgia, Kentucky, Kansas, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New York, Nevada, North Dakota, Ohio, Pennsylvania, Rhode Island, Texas, Utah, Vermont and Virginia. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on numerous occasions.

### Partial list of utility cases participated in:

U-5331	Consumers Power Co. Michigan Public Service Commission
Docket No. 770491-TP	Winter Park Telephone Co.

	<b>Florida Public Service Commission</b>
<b>Case Nos. U-5125 and U-5125(R)</b>	<b>Michigan Bell Telephone Co. Michigan Public Service Commission</b>
<b>Case No. 77-554-EL-AIR</b>	<b>Ohio Edison Company Public Utility Commission of Ohio</b>
<b>Case No. 79-231-EL-FAC</b>	<b>Cleveland Electric Illuminating Public Utility Commission of Ohio</b>
<b>Case No. U-6794</b>	<b>Michigan Consolidated Gas Refunds Michigan Public Service Commission</b>
<b>Docket No. 820294-TP</b>	<b>Southern Bell Telephone and Telegraph Co. Florida Public Service Commission</b>
<b>Case No. 8738</b>	<b>Columbia Gas of Kentucky, Inc. Kentucky Public Service Commission</b>
<b>82-165-EL-EFC</b>	<b>Toledo Edison Company Public Utility Commission of Ohio</b>
<b>Case No. 82-168-EL-EFC</b>	<b>Cleveland Electric Illuminating Company, Public Utility Commission of Ohio</b>
<b>Case No. U-6794</b>	<b>Michigan Consolidated Gas Company Phase II, Michigan Public Service Commission</b>
<b>Docket No. 830012-EU</b>	<b>Tampa Electric Company, Florida Public Service Commission</b>
<b>Case No. ER-83-206</b>	<b>Arkansas Power &amp; Light Company, Missouri Public Service Commission</b>
<b>Case No. U-4758</b>	<b>The Detroit Edison Company - (Refunds), Michigan Public Service Commission</b>
<b>Case No. 8836</b>	<b>Kentucky American Water Company,</b>



**Kentucky Public Service Commission**

**Case No. 8839**

**Western Kentucky Gas Company,  
Kentucky Public Service Commission**

**Case No. U-7650**

**Consumers Power Company - Partial and  
Immediate  
Michigan Public Service Commission**

**Case No. U-7650**

**Consumers Power Company - Final  
Michigan Public Service Commission**

**U-4620**

**Mississippi Power & Light Company  
Mississippi Public Service Commission**

**Docket No. R-850021**

**Duquesne Light Company  
Pennsylvania Public Utility Commission**

**Docket No. R-860378**

**Duquesne Light Company  
Pennsylvania Public Utility Commission**

**Docket No. 87-01-03**

**Connecticut Natural Gas  
State of Connecticut  
Department of Public Utility Control**

**Docket No. 87-01-02**

**Southern New England Telephone  
State of Connecticut  
Department of Public Utility Control**

**Docket No. 3673-U**

**Georgia Power Company  
Georgia Public Service Commission**

**Docket No. U-8747**

**Anchorage Water and Wastewater Utility  
Alaska Public Utilities Commission**

**Docket No. 8363**

**El Paso Electric Company  
The Public Utility Commission of Texas**

Docket No. 881167-EI	Gulf Power Company Florida Public Service Commission
Docket No. R-891364	Philadelphia Electric Company Pennsylvania Office of the Consumer Advocate
Docket No. 89-08-11	The United Illuminating Company The Office of Consumer Counsel and the Attorney General of the State of Connecticut
Docket No. 9165	El Paso Electric Company The Public Utility Commission of Texas
Case No. U-9372	Consumers Power Company Before the Michigan Public Service Commission
Docket No. 891345-EI	Gulf Power Company Florida Public Service Commission
ER89110912J	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 890509-WU	Florida Cities Water Company, Golden Gate Division Florida Public Service Commission
Case No. 90-041	Union Light, Heat and Power Company Kentucky Public Service Commission
Docket No. R-901595	Equitable Gas Company Pennsylvania Consumer Counsel
Docket No. 5428	Green Mountain Power Corporation Vermont Department of Public Service
Docket No. 90-10	Artesian Water Company Delaware Public Service Commission
Docket No. 900329-WS	Southern States Utilities, Inc.

	<b>Florida Public Service Commission</b>
<b>Case No. PUE900034</b>	<b>Commonwealth Gas Services, Inc. Virginia Public Service Commission</b>
<b>Docket No. 90-1037* (DEAA Phase)</b>	<b>Nevada Power Company - Fuel Public Service Commission of Nevada</b>
<b>Docket No. 5491**</b>	<b>Central Vermont Public Service Corporation Vermont Department of Public Service</b>
<b>Docket No. U-1551-89-102</b>	<b>Southwest Gas Corporation - Fuel Before the Arizona Corporation Commission</b>
	<b>Southwest Gas Corporation - Audit of Gas Procurement Practices and Purchased Gas Costs</b>
<b>Docket No. U-1551-90-322</b>	<b>Southwest Gas Corporation Before the Arizona Corporation Commission</b>
<b>Docket No. 176-717-U</b>	<b>United Cities Gas Company Kansas Corporation Commission</b>
<b>Docket No. 5532</b>	<b>Green Mountain Power Corporation Vermont Department of Public Service</b>
<b>Docket No. 910890-EI</b>	<b>Florida Power Corporation Florida Public Service Commission</b>
<b>Docket No. 920324-EI</b>	<b>Tampa Electric Company Florida Public Service Commission</b>
<b>Docket No. 92-06-05</b>	<b>United Illuminating Company The Office of Consumer Counsel and the Attorney General of the State of Connecticut</b>
<b>Docket No. C-913540</b>	<b>Philadelphia Electric Co. Before the Pennsylvania Public Utility Commission</b>

Docket No. 92-47	The Diamond State Telephone Company Before the Public Service Commission of the State of Delaware
Docket No. 92-11-11	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation (Supplemental) State of Connecticut Department of Public Utility Control
Docket No. 93-08-06	SNET America, Inc. State of Connecticut Department of Public Utility Control
Docket No. 93-057-01**	Mountain Fuel Supply Company Before the Public Service Commission of Utah
Docket No. 94-105-EL-EFC	Dayton Power & Light Company Before the Public Utilities Commission of Ohio
Case No. 399-94-297**	Montana-Dakota Utilities Before the North Dakota Public Service Commission
Docket No. G008/C-91-942	Minnegasco Minnesota Department of Public Service
Docket No. R-00932670	Pennsylvania American Water Company Before the Pennsylvania Public Utility Commission
Docket No. 12700	El Paso Electric Company Public Utility Commission of Texas

Case No. 94-E-0334	Consolidated Edison Company Before the New York Department of Public Service
Docket No. 2216	Narragansett Bay Commission On Behalf of the Division of Public Utilities and Carriers, Before the Rhode Island Public Utilities Commission
Case No. PU-314-94-688	U.S. West Application for Transfer of Local Exchanges Before the North Dakota Public Service Commission
Docket No. 95-02-07	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 95-03-01	Southern New England Telephone Company State of Connecticut Department of Public Utility Control
Docket No. U-1933-95-317	Tucson Electric Power Before the Arizona Corporation Commission
Docket No. 5863*	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 96-01-26**	Bridgeport Hydraulic Company State of Connecticut Department of Public Utility Control
Docket Nos. 5841/ 5859	Citizens Utilities Company Before Vermont Public Service Board

Docket No. 5983	Green Mountain Power Corporation Before Vermont Public Service Board
Case No. PUE960296**	Virginia Electric and Power Company Before the Commonwealth of Virginia State Corporation Commission
Docket No. 97-12-21	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 97-035-01	PacifiCorp, dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. G-03493A-98-0705*	Black Mountain Gas Division of Northern States Power Company, Page Operations Before the Arizona Corporation Commission
Docket No. 98-10-07	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 99-01-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-04-18	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 99-09-03	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 980007-0013-003	Intercoastal Utilities, Inc. St. John County - Florida
Docket No. 99-035-10	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah

Docket No. 6332 **	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket No. G-01551A-00-0309	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. 6460**	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 01-035-01*	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 01-05-19 Phase I	Yankee Gas Services Company State of Connecticut Department of Public Utility Control
Docket No. 010949-EI	Gulf Power Company Before the Florida Office of the Public Counsel
Docket No. 2001-0007-0023	Intercoastal Utilities, Inc. St. Johns County - Florida
Docket No. 6596	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket Nos. R. 01-09-001 I. 01-09-002	Verizon California Incorporated Before the California Public Utilities Commission
Docket No. 99-02-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-04	United Illuminating Company State of Connecticut Department of Public Utility Control

Docket Nos. 5841/ 5859	Citizens Utilities Company Probation Compliance Before Vermont Public Service Board
Docket No. 6120/6460	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 020384-GU	Tampa Electric Company d/b/a/ Peoples Gas System Before the Florida Public Service Commission
Docket No. 03-07-02	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 6914	Shoreham Telephone Company Before the Vermont Public Service Board
Docket No. 04-06-01	Yankee Gas Services Company State of Connecticut Department of Public Utility Control
Docket Nos. 6946/6988	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 04-035-42**	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 050045-EI**	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 050078-EI**	Progress Energy Florida, Inc. Before the Florida Public Service Commission
Docket No. 05-03-17	The Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control



Docket No. 05-06-04	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. A.05-08-021	San Gabriel Valley Water Company, Fontana Water Division Before the California Public Utilities Commission
Docket NO. 7120 **	Vermont Electric Cooperative Before the Vermont Public Service Board
Docket No. 7191 **	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 06-035-21 **	PacifiCorp Before the Public Service Commission of Utah
Docket No. 7160	Vermont Gas Systems Before the Vermont Public Service Board
Docket No. 6850/6853 **	Vermont Electric Cooperative/Citizens Communications Company Before the Vermont Public Service Board
Docket No. 06-03-04** Phase 1	Connecticut Natural Gas Corporation Connecticut Department of Public Utility Control
Application 06-05-025	Request for Order Authorizing the Sale by Thames GmbH of up to 100% of the Common Stock of American Water Works Company, Inc., Resulting in Change of Control of California- American Water Company Before the California Public Utilities Commission
Docket No. 06-12-02PH01**	Yankee Gas Company State of Connecticut Department of Public Utility Control
Case 06-G-1332**	Consolidated Edison Company of New York, Inc.

	<b>Before the NYS Public Service Commission</b>
<b>Case 07-E-0523</b>	<b>Consolidated Edison Company of New York, Inc. Before the NYS Public Service Commission</b>
<b>Docket No. 07-07-01</b>	<b>Connecticut Light &amp; Power Company Connecticut Department of Public Utility Control</b>
<b>Docket No. 07-035-93</b>	<b>Rocky Mountain Power Company Before the Public Service Commission of Utah</b>
<b>Docket No. 07-057-13</b>	<b>Questar Before the Public Service Commission of Utah</b>
<b>Docket No. 08-07-04</b>	<b>United Illuminating Company Connecticut Department of Public Utility Control</b>
<b>Case 08-E-0539</b>	<b>Consolidated Edison Company of New York, Inc. Before the NYS Public Service Commission</b>
<b>Docket No. 080317-EI</b>	<b>Tampa Electric Company Before the Florida Public Service Commission</b>
<b>Docket No. 7488**</b>	<b>Vermont Electric Cooperative, Inc. Before the Vermont Public Service Board</b>
<b>Docket No. 080318-GU</b>	<b>Peoples Gas System Before the Florida Public Service Commission</b>
<b>Docket No. 08-12-07***</b>	<b>Southern Connecticut Gas Company Connecticut Department of Utility Control</b>
<b>Docket No. 08-12-06***</b>	<b>Connecticut National Gas Company Connecticut Department of Utility Control</b>
<b>Docket No. 090079-EI</b>	<b>Progress Energy Florida, Inc. Before the Florida Public Service Commission</b>
<b>Docket No. 7529 **</b>	<b>Burlington Electric Company</b>

Before the Vermont Public Service Board

Docket No. 7585\*\*\*\*

Green Mountain Power Corporation  
Alternative Regulation  
Before the Vermont Public Service Board

Docket No. 7336\*\*\*\*

Central Vermont Public Service Company  
Alternative Regulation  
Before the Vermont Public Service Board

Docket No. 09-12-05

Connecticut Light & Power Company  
Connecticut Department of Utility Control

Docket No. 10-02-13

Aquarion Water Company of Connecticut  
Connecticut Department of Utility Control

Docket No. 10-70

Western Massachusetts Electric Company  
Massachusetts Department of Public Utilities

Docket No. 10-12-02

Yankee Gas Services Company  
Connecticut Department of Utility Control

Docket No. 11-01

Fitchburg Gas & Electric Light Company  
Massachusetts Department of Public Utilities

Case No.9267

Washington Gas Light Company  
Maryland Public Service Commission

Docket No. 110138-EI

Gulf Power Company  
Before the Florida Public Service Commission

Case No.9286

Potomac Electric Power Company  
Maryland Public Service Commission

Docket No. 120015-EI

Florida Power & Light Company  
Before the Florida Public Service Commission

Docket No. 11-102\*\*\*

Western Massachusetts Electric Company  
Massachusetts Department of Public Utilities

Docket No. 8373****	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Docket No. 110200-WU	Water Management Services, Inc. Before the Florida Public Service Commission
Docket No. 11-102/11-102A	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Case No.9311	Potomac Electric Power Company Maryland Public Service Commission
Case No.9316	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 130040-EI**	Tampa Electric Company Before the Florida Public Service Commission
Case No.1103	Potomac Electric Power Company Public Service Commission of the District of Columbia
Docket No. 13-03-23	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 13-06-08	Connecticut Natural Gas Corporation Connecticut Public Utility Regulatory Authority
Docket No. 13-90	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Docket No. 8190**	Green Mountain Power Company Before the Vermont Public Service Board
Docket No. 8191**	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board

Case No.9354**	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No.2014-UN-132**	Entergy Mississippi Inc. Mississippi Public Service Commission
Docket No. 13-135	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 14-05-26	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 13-85	Massachusetts Electric Company and Nantucket Electric Company D/B/A/ as National Grid Massachusetts Department of Public Utilities
Docket No. 14-05-26RE01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No.2015-UN-049**	Atmos Energy Corporation Mississippi Public Service Commission
Case No.9390	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 15-03-01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 15-03-02***	United Illuminating Company Connecticut Department of Public Utility Control
Case No.1135***	Washington Gas Public Service Commission of the District of Columbia

\* Certain issues stipulated, portion of testimony withdrawn.

\*\* Case settled.

\*\*\* Assisted in case and hearings, no testimony presented

\*\*\*\* Annual filings reviewed and reports filed with Board.