

### EXPERT WITNESS TESTIMONY LISTING

Sponsor	Date	Jurisdiction	Docket No.
<b>Capital Structure / Long-Term Debt Cost Rate</b>			
Launiupoko Irrigation Company, Inc.	12/2020	Hawaii Public Utilities Commission	Docket No. 2020-0217
Alaska Power Company; Goat Lake Hydro, Inc.; BBL Hydro, Inc.	09/2020	Regulatory Commission of Alaska	Tariff Nos. TA886-2; TA6-521; TA4-573
Atmos Energy	03/2019	Mississippi Public Service Commission	Docket No. 2015-UN-049
Atmos Energy	07/2018	Mississippi Public Service Commission	Docket No. 2015-UN-049
Middlesex Water Company	11/2013	New Jersey Board of Public Utilities	Docket No. WR1311059
Tidewater Utilities, Inc.	11/2013	Delaware Public Service Commission	Docket No. 13-466
Tega Cay Water Services, Inc.	11/2012	South Carolina Public Service Commission	Docket No. 2012-177-WS
Penn Estates Utilities, Inc.	12/2011	Pennsylvania Public Utility Commission	Docket No. R-2011-2255159
<b>Cost of Service / Rate Design</b>			
Lanai Water Company, Inc.	12/2019	Hawaii Public Utilities Commission	Docket No. 2019-0386
Manele Water Resources, LLC	08/2019	Hawaii Public Utilities Commission	Docket No. 2019-0311
Utility Services of Illinois, Inc.	11/2017	Illinois Commerce Commission	Docket No. 17-1106
Aqua Engineers, LLC (Puhi Sewer & Water Company)	05/2017	Hawaii Public Utilities Commission	Docket No. 2017-0118
Hawaii Resources, Inc.( Laie Water Company)	09/2016	Hawaii Public Utilities Commission	Docket No. 2016-0229
The Atlantic City Sewerage Company	10/2014	New Jersey Board of Public Utilities	Docket No. WR14101263
<b>Rate of Return / Return on Equity</b>			
Southwestern Public Service Company	01/2021	New Mexico Public Regulation Commission	Case No. 20-00238-UT
Massanutton Public Service Corporation	12/2020	Massanutton Public Service Corporation	Case No. PUE-2020-00039
Southwestern Electric Power Company	12/2020	Louisiana Public Service Commission	Docket No. U-35441
Spire Missouri, Inc.	12/2020	Missouri Public Service Commission	Case No. GR-2021-0108
Aquarion Water Company of New Hampshire, Inc.	12/2020	New Hampshire Public Utilities Commission	Docket No. DW 20-184
Atlantic City Electric Company	12/2020	New Jersey Board of Public Utilities	Docket No. ER20120746
Northern States Power Company	11/2020	Minnesota Public Utilities Commission	Docket No. E002/GR-20-723
Delmarva Power & Light Co.	10/2020	Delaware Public Service Commission	Docket No. 20-0150
Bluegrass Water Utility Operating Company	10/2020	Kentucky Public Service Commission	Docket No. 2020-00290
LS Power Grid California, LLC	10/2020	Federal Energy Regulatory Commission	Docket No. ER21-195-000
Southwestern Electric Power Company	10/2020	Public Utility Commission of Texas	Docket No. 51415
Washington Gas Light Company	09/2020	Public Service Commission of the District of Columbia	Formal Case No. 1162
Peoples Gas System	09/2020	Florida Public Service Commission	Docket No. 20200051-GU
Southwest Gas Corporation	08/2020	Public Utilities Commission of Nevada	Docket No. 20-02023
Washington Gas Light Company	08/2020	Maryland Public Service Commission	Case No. 9651

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Ameren Illinois Company d/b/a Ameren Illinois	07/2020	Illinois Commerce Commission	Docket No. 20-0308
Duke Energy Carolinas, LLC	07/2020	North Carolina Utilities Commission	Docket No. E-7, Sub 1214
Duke Energy Progress, LLC	07/2020	North Carolina Utilities Commission	Docket No. E-2, Sub 1219
Piedmont Natural Gas Company	07/2020	Tennessee Public Utility Commission	Docket No. 20-00086
Aqua Virginia, Inc.	07/2020	Virginia State Corporation Commission	PUR-2020-00106
Utilities, Inc. of Florida	06/2020	Florida Public Service Commission	Docket No. 20200139-WS
EPCOR Water Arizona, Inc.	06/2020	Arizona Corporation Commission	Docket No. WS-01303A-20-0177
Atmos Energy	04/2020	Louisiana Public Service Commission	Docket No. U-35535
FirstEnergy (Jersey Central Power & Light Co.)	02/2020	New Jersey Board of Public Utilities	Docket No. ER20020146
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	01/2020	Alberta Utilities Commission	2021 Generic Cost of Capital, Proceeding ID. 24110
Arizona Water Company	12/2019	Arizona Corporation Commission	Docket No. W-01445A-19-0278
Aqua North Carolina, Inc.	12/2019	North Carolina Utilities Commission	Docket No. W-218 Sub 526
Blue Granite Water Co.	12/2019	South Carolina Public Service Commission	Docket No. 2019-292-WS
Unitil Corporation (Fitchburg Gas & Electric Co. [Elec.])	12/2019	Massachusetts Department of Public Utilities	D.P.U. 19-130
Unitil Corporation (Fitchburg Gas & Electric Co. [Gas])	12/2019	Massachusetts Department of Public Utilities	D.P.U. 19-131
Atmos Energy	07/2019	Kansas Corporation Commission	19-ATMG-525-RTS
Valley Energy, Inc. (C&T Enterprises)	07/2019	Pennsylvania Public Utility Commission	Docket No. R-2019-3008209
Wellsboro Electric Company (C&T Enterprises)	07/2019	Pennsylvania Public Utility Commission	Docket No. R-2019-3008208
Citizens' Electric Company of Lewisburg (C&T Enterprises)	07/2019	Pennsylvania Public Utility Commission	Docket No. R-2019-3008212
Carolina Water Service, Inc.	06/2019	North Carolina Utilities Commission	Docket No. W-354 Sub 364
Aqua New Jersey, Inc.	12/2018	New Jersey Board of Public Utilities	Docket No. WR18121351
Carolina Water Service, Inc.	09/2018	North Carolina Utilities Commission.	Docket No. W-354 Sub 360
Arizona Water Company – Northern Group	08/2018	Arizona Corporation Commission	Docket No. W-01445A-18-0164
FirstEnergy, Inc.(Potomac Edison Company)	08/2018	Maryland Public Service Commission	Case No. 9490
Aqua North Carolina, Inc.	07/2018	North Carolina Utilities Commission	Docket No. W-218 Sub 497
WGL Holdings, Inc. ( Washington Gas Light Company)	07/2018	Virginia State Corporation Commission	PUR-2018-00080
Atmos Energy Corporation	05/2018	Virginia State Corporation Commission	PUR-2018-00014
SUEZ Water Pennsylvania Inc.	04/2018	Pennsylvania Public Utility Commission	Docket No. R-2018-000834
Summit Utilities, Inc. (Colorado Natural Gas Company)	04/2018	Colorado Public Utilities Commission	Docket No. 18AL-0305G
Carolina Water Service, Inc.	02/2018	South Carolina Public Service Commission	Docket No. 2017-292-WS
Kaupulehu Water Company	02/2018	Hawaii Public Utilities Commission	Docket No. 2016-0363
Indian Hills Utility Operating Company, Inc.	10/2017	Missouri Public Service Commission	Case No. SR-2017-0259

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Middlesex Water Company	10/2017	New Jersey Board of Public Utilities	Docket No. WR17101049
Columbia Water Company	09/2017	Pennsylvania Public Utility Commission	Docket No. R-2017-2598203
Aqua Virginia, Inc.	07/2017	Virginia State Corporation Commission	PUR-2017-00082
Atmos Energy Corporation	06/2017	Colorado Public Utilities Commission	Docket No. 17AL-0429G
Veolia Energy Philadelphia, Inc.	06/2017	Pennsylvania Public Utility Commission	Docket No. R-2017-2593142
Aqua Illinois, Inc.	04/2017	Illinois Commerce Commission	Docket No. 17-0259
Raccoon Creek Utility Operating Company, Inc.	09/2016	Missouri Public Service Commission	Docket No. SR-2016-0202
Alaska Power Company	07/2016	Regulatory Commission of Alaska	Docket No. TA857-2
Aqua Ohio, Inc.	05/2016	Public Utilities Commission of Ohio	Docket No. 16-0907-WW-AIR
Aqua Indiana, Inc. (Aboite Wastewater Division)	03/2016	Indiana Utility Regulatory Commission	Docket No. 44752
Liberty Utilities d/b/a New England Natural Gas Company	07/2015	Massachusetts Department of Public Utilities	Docket No. 15-75
Carolina Water Service, Inc.	06/2015	South Carolina Public Service Commission	Docket No. 2015-199-WS
Utility Services of Illinois, Inc.	04/2015	Illinois Commerce Commission	Docket No. 14-0741
Middlesex Water Company	03/2015	New Jersey Board of Public Utilities	Docket No. WR15030391
Massanutten Public Service Corp.	08/2014	Virginia State Corporation Commission	PUE-2014-00035
Emporium Water Company	07/2014	Emporium Water Company	Docket No. R-2014-2402324
Carolina Water Service, Inc.	11/2013	South Carolina Public Service Commission	Docket No. 2013-275-WS
United Utility Companies, Inc.	09/2013	South Carolina Public Service Commission	Docket No. 2013-199-WS
Utility Services of South Carolina, Inc.	09/2013	South Carolina Public Service Commission	Docket No. 2013-201-WS
Twin Lakes, Utilities, Inc.	08/2013	Indiana Utility Regulatory Commission	Docket No. 44388
Columbia Water Company	07/2013	Pennsylvania Public Utility Commission	Docket No. R-2013-2360798
Louisiana Water Service, Inc.	06/2013	Louisiana Public Service Commission	Docket No. U-32848

Sponsor	Date	Assets Valued	Description
<b>Valuation</b>			
City of York, PA	01/2021	Wastewater Operations	Authored Valuation Report, which will be a part of an Act 12 Filing
Delaware City, DE	01/2021	Wastewater Operations	Authored valuation report for internal purposes
EPCOR Distribution and Transmission, Inc., Alberta Canada	12/2020	Fiber Optic Cable Assets	Fiber optic cable available for lease for Internal purposes
EPCOR Distribution and Transmission, Inc., Alberta Canada	12/2020	Duct Bank Assets	Duct banks available for lease for Internal purposes
Borough of Lewistown, PA	08/2020	Water Operations	Authored valuation report for internal purposes

Sponsor	Date	Assets Valued	Description
Town of Frankford, DE	06/2020	Wastewater Operations	Authored valuation report for internal purposes
Foster Township, PA	04/2020	Water Operations	Authored valuation report for internal purposes
City of Erie, PA	04/2020	Water Operations	Authored valuation report for internal purposes
Delaware County Regional Water Quality Control Authority	02/2020	Wastewater Operations	Authored Valuation Report, which will be a part of an Act 12 Filing
Washington County Water System, NC	02/2020	Water Operations	Authored Valuation Report for internal purposes
Egg Harbor City, NJ	02/2020	Water Operations	Authored Valuation Report for internal purposes
City of Ashtabula, OH	11/2019	Wastewater Operations	Authored Valuation Report for internal purposes
Steelton Water Authority	06/2018	Water Operations	Authored Valuation Report, which will be a part of an Act 12 Filing
Block Island Power Company	04/2018	Electric Operations	Authored Valuation Report for internal purposes
Mahoning Township, PA	09/2017	Water and Sewer Assets	Authored Valuation Report, which is part of an Act 12 Filing
Atmos Energy Corporation	09/2016	Intrastate Natural Gas Pipeline	Authored Valuation for internal purposes.
Springfield Township, PA	08/2014	Water and Sewer Assets	Co-Authored Valuation Report, which was part of House Bill 1379 Filing (similar to PA Act 12)
Village of Glenview, IL (North Maine Utilities)	07/2014	Sewer Assets	Co-Authored Valuation report for internal purposes
Erie City Water Authority, Erie, PA	12/2013	Water Assets	Sponsored Valuation Testimony in Arbitration Hearing
City of Allentown, PA	12/2012	Water and Sewer Assets	Assisted in the generation of Valuation Report