

### EXPERT WITNESS TESTIMONY LISTING

| Sponsor  | Date    | Jurisdiction                               | Docket No.                            |
|--|---------|--|---------------------------------------|
| <b>Capital Structure / Long-Term Debt Cost Rate</b>          |         |  |                                       |
| AltaLink LP & EPCOR Distribution & Transmission              | 02/2023 | Alberta Utilities Commission               | Proceeding 27084                      |
| Cook Inlet Natural Gas Storage Alaska, LLC                   | 07/2021 | Regulatory Commission of Alaska            | Docket No. TA45-733                   |
| 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 Corporation                                     | 03/2019 | Mississippi Public Service Commission      | Docket No. 2015-UN-049                |
| Atmos Energy Corporation                                     | 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>                     |         |  |                                       |
| Northern Utilities, Inc. d/b/a Unutil                        | 05/2023 | Maine Public Utilities Commission          | Docket No. 2023-00051                 |
| Monongahela Power Company and The Potomac Edison Company     | 05/2023 | Public Service Commission of West Virginia | Case No. 23-0460-E-42T                |
| Washington Gas Light Company                                 | 05/2023 | Maryland Public Service Commission         | Case No. 9704                         |
| San Gabriel Valley Water Company                             | 05/2023 | California Public Utilities Commission     | Docket No. A23-05-001                 |
| Artesian Water Company, Inc.                                 | 04/2023 | Delaware Public Service Commission         | Docket No. 23-0601                    |
| Peoples Gas System, Inc.                                     | 04/2023 | Florida Public Service Commission          | Docket No. 20230023-GU                |
| FirstEnergy, Inc. - Potomac Edison Company                   | 03/2023 | Maryland Public Service Commission         | Case No. 9695                         |
| First Energy – Jersey Central Power & Light Co.              | 03/2023 | New Jersey Board of Public Utilities       | Docket No. ER23030144                 |
| Texas Utility Operating Company, LLC                         | 02/2023 | Public Utility Commission of Texas         | Docket No. 54565                      |
| Atlantic City Electric Company                               | 02/2023 | New Jersey Board of Public Utilities       | Docket No. ER23020091                 |
| Southwestern Public Service Company                          | 02/2023 | Public Utility Commission of Texas         | Docket No. 54634                      |
| Bluegrass Water Utility Operating Company                    | 02/2023 | Kentucky Public Service Commission         | Docket No. 2022-00432                 |
| Confluence Rivers Utility Operating Company                  | 01/2023 | Missouri Public Service Commission         | Case No. WR-2023-0006 /SR-2023-0007   |
| Ameren Illinois Company                                      | 01/2023 | Illinois Commerce Commission               | Docket No. 23-0082 (Electric)         |
| Ameren Illinois Company                                      | 01/2023 | Illinois Commerce Commission               | Docket No. 23-0067 (Gas)              |
| Atmos Energy Corporation                                     | 08/2022 | Colorado Public Utilities Commission       | Docket No. 22AL-0348G                 |
| Aqua Ohio, Inc.  | 12/2022 | Public Utilities Commission of Ohio        | Case No. 22-1094-WW-AIR               |

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|--|---------|---|-------------------------------|
| Delmarva Power & Light Co.                               | 12/2022 | Delaware Public Service Commission                    | Docket No. 22-0897 (Electric) |
| Southwestern Public Service Company                      | 11/2022 | New Mexico Public Regulation Commission               | Docket No. 22-00286-UT        |
| Trans-Northern Pipelines Inc.                            | 11/2022 | Commission of the Canada Energy Regulator             | Docket No. C22197             |
| EPCOR Water Arizona, Inc.                                | 08/2022 | Arizona Corporation Commission                        | Docket No. WS-01303A-22-0236  |
| ENSTAR Natural Gas Company                               | 08/2022 | Regulatory Commission of Alaska                       | Docket No. TA334-4            |
| Carolina Water Service                                   | 07/2022 | North Carolina Utilities Commission                   | Docket No. W-354, SUB 400     |
| Great River Utility Operating Company, LLC               | 06/2022 | Mississippi Public Service Commission                 | Docket No. 2022-UN-86         |
| Arizona Water Company – Eastern Group                    | 06/2022 | Arizona Corporation Commission                        | Docket No. W-01445A-22-0286   |
| Aqua North Carolina, Inc.                                | 06/2022 | North Carolina Utilities Commission                   | Docket No. W-218, SUB 573     |
| Northern States Power Company                            | 06/2022 | South Dakota Public Utilities Commission              | Docket No. EL-22-017          |
| Water Service Corporation of Kentucky                    | 06/2022 | Public Service Commission of Kentucky                 | Case No. 2022-00147           |
| Borough of Ambler – Bureau of Water                      | 06/2022 | Pennsylvania Public Utility Commission                | Docket No. R-2022-3031704     |
| Washington Gas Light Company                             | 06/2022 | Virginia State Corporation Commission                 | Case No. PUR-2022-00054       |
| Oncor Electric Delivery Co. LLC                          | 05/2022 | Public Utility Commission of Texas                    | Docket No. 53601              |
| Citizens' Electric Company of Lewisburg                  | 05/2022 | Pennsylvania Public Utility Commission                | Docket No. R-2022-3032369     |
| Valley Energy Company                                    | 05/2022 | Pennsylvania Public Utility Commission                | Docket No. R-2022-3032300     |
| Washington Gas Light Company                             | 04/2022 | Public Service Commission of the District of Columbia | Formal Case No. 1169          |
| Summit Natural Gas of Maine, Inc.                        | 03/2022 | Maine Public Utilities Commission                     | Docket No. 2022-00025         |
| Delmarva Power & Light Co.                               | 01/2022 | Delaware Public Service Commission                    | Docket No. 22-0002 (Gas)      |
| Monongahela Power Company and The Potomac Edison Company | 12/2021 | Public Service Commission of West Virginia            | Case No. 21-0857-E-CN (ELG)   |
| Monongahela Power Company and The Potomac Edison Company | 11/2021 | Public Service Commission of West Virginia            | Case No. 21-0813-E-P (Solar)  |
| Northern States Power Company                            | 11/2021 | Minnesota Public Utilities Commission                 | Docket No. G002/GR-21-678     |
| Northern States Power Company                            | 10/2021 | Minnesota Public Utilities Commission                 | Docket No. E002/GR-21-630     |
| Duke Energy Ohio, Inc.                                   | 10/2021 | Public Utilities Commission of Ohio                   | Case No. 21-887-EL-AIR        |
| Northern States Power Company                            | 09/2021 | North Dakota Public Service Commission                | Case No. PU-21-381            |
| The Maine Water Company                                  | 09/2021 | Maine Public Utilities Commission                     | Docket No. 2021-00053         |
| Southwest Gas Corporation                                | 09/2021 | Public Utilities Commission of Nevada                 | Docket No. 21-09001           |
| Southwestern Electric Power Company                      | 07/2021 | Arkansas Public Service Commission                    | Docket No. 20-070-U           |
| Aqua Ohio, Inc.  | 07/2021 | Public Utilities Commission of Ohio                   | Case No. 21-0595-WW-AIR       |
| Carolina Water Service, Inc.                             | 07/2021 | North Carolina Utilities Commission                   | Docket No. W-354, Sub 384     |
| Atmos Energy Corporation                                 | 07/2021 | Kentucky Public Service Commission                    | Case No. 2021-00304           |
| Atmos Energy Corporation                                 | 06/2021 | Kentucky Public Service Commission                    | Case No. 2021-00214           |
| Duke Energy Kentucky, Inc.                               | 06/2021 | Kentucky Public Service Commission                    | Case No. 2021-00190           |
| Utilities, Inc. of Louisiana                             | 05/2021 | Louisiana Public Service Commission                   | Docket No. U-36003            |
| Middlesex Water Company                                  | 05/2021 | New Jersey Board of Public Utilities                  | Docket No. WR21050813         |
| Community Utilities of Pennsylvania, Inc.                | 04/2021 | Pennsylvania Public Utility Commission                | Docket No. R-2021-3025207     |
| Vicinity Energy Philadelphia, Inc.                       | 04/2021 | Pennsylvania Public Utility Commission                | Docket No. R-2021-3024060     |

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| CenterPoint Arkansas Gas                                    | 04/2021 | Arkansas Public Service Commission                    | Docket No. 21-044-U                                |
| Virginia Natural Gas, Inc.                                  | 04/2021 | Virginia State Corporation Commission                 | Case No. PUR-2020-00095                            |
| Tampa Electric Company                                      | 04/2021 | Florida Public Service Commission                     | Docket No. 20210034-EI                             |
| Piedmont Natural Gas Company, Inc.                          | 03/2021 | North Carolina Utilities Commission                   | Docket No. G-9, Sub 781                            |
| Utility Services of Illinois, Inc.                          | 02/2021 | Illinois Commerce Commission                          | Docket No. 21-0198                                 |
| Southwestern Public Service Company                         | 02/2021 | Public Utility Commission of Texas                    | Docket No. 51802                                   |
| Southwestern Public Service Company                         | 01/2021 | New Mexico Public Regulation Commission               | Case No. 20-00238-UT                               |
| Massanutten Public Service Corporation                      | 12/2020 | Virginia State Corporation Commission                 | 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. 20-0149 (Elec)                          |
| Delmarva Power & Light Co.                                  | 10/2020 | Delaware Public Service Commission                    | Docket No. 20-0150 (Gas)                           |
| 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                               |
| TECO - 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                                      |
| 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 Corporation                                    | 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                                      |

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|---|---------|--|-----------------------------|
| Atmos Energy Corporation                                  | 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       |
| 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      |

| Sponsor                       | Date    | Jurisdiction                           | Docket No.                |
|-------------------------------|---------|--|---------------------------|
| 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>  |         |                                  |   |
| Artesian Water Resources                                  | 12/2022 | Water Operations                 | Authored Valuation Report for internal purposes                       |
| Confidential  | 11/2022 | Electric Transmission Operations | Authored Valuation Report for internal purposes                       |
| Aqua Pennsylvania, Inc.                                   | 09/2022 | Wastewater Operations            | Authored Valuation Report, which will be a part of an Act 12 Filing   |
| Towamencin Township                                       | 09/2022 | Wastewater Operations            | Authored valuation report for inclusion in a fair market value filing |
| Borough of Shenandoah                                     | 08/2022 | Water Operations                 | Authored valuation report for inclusion in a fair market value filing |
| Southwest Water Company                                   | 08/2022 | Water Operations                 | Authored valuation report for inclusion in a fair market value filing |
| Confidential  | 02/2022 | Electric Distribution System     | Co-authored valuation report for Internal purposes                    |
| Confidential  | 10/2021 | Water Operations                 | Co-authored valuation report for Internal purposes                    |
| Confidential  | 10/2021 | Water & Wastewater Operations    | Co-authored valuation report for Internal purposes                    |
| City of York, PA  | 01/2021 | Wastewater Operations            | Authored Valuation Report, which will be a part of an Act 12 Filing   |
| Artesian Water Company, Inc.                              | 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                       |
| Artesian Water Company, Inc.                              | 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                       |

| Sponsor   | Date    | Assets Valued                   | Description   |
|---|---------|---------------------------------|---|
| 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   |
| Steeltown 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  |