

**BEFORE THE
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD**

**In Re: Philadelphia Water Department's
Annual Adjustment of Tiered Assistance
Program Rate Rider Surcharge Rates**)
)
) **2026 Tiered Assistance Program**
) **Rate Rider Surcharge Rates**
)

**DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.**

**ON BEHALF OF
THE PUBLIC ADVOCATE**

April 17, 2026

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1 **I. INTRODUCTION**

2 **Q. WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS ADDRESS?**

3 A. My name is Lafayette K. Morgan Jr. My business address is 10480 Little Patuxent
4 Parkway, Suite 300, Columbia, Maryland, 21044. I am a Public Utilities Consultant
5 working with Exeter Associates, Inc. (“Exeter”). Exeter is a consulting firm specializing
6 in issues pertaining to public utilities.

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
8 **QUALIFICATIONS.**

9 A. I received a Master of Business Administration degree from The George Washington
10 University, with a concentration in Finance. I also have a Bachelor of Business
11 Administration degree with a concentration in Accounting from North Carolina Central
12 University. I was previously a Certified Public Accountant licensed in the state of North
13 Carolina, however, in 2009, I elected to place my license in an inactive status as I focused
14 on start-up activities for other business interests.

15 **Q. WOULD YOU PLEASE DESCRIBE YOUR PROFESSIONAL**
16 **EXPERIENCE?**

17 A. From May 1984 until June 1990, I was employed by the North Carolina Utilities
18 Commission - Public Staff in Raleigh, North Carolina. I was responsible for analyzing
19 testimony, exhibits, and other data presented by parties before the North Carolina Utilities
20 Commission. I had the additional responsibility of performing the examination of books
21 and records of utilities involved in rate proceedings and summarizing the results into
22 testimony and exhibits for presentation before that Commission. I was also involved in
23 numerous special projects, including participating in compliance and prudence audits of
24 a major utility and conducting research on several issues affecting natural gas and electric
25 utilities.

1 From June 1990 until July 1993, I was employed by Potomac Electric Power
2 Company (Pepco) in Washington, D.C. At Pepco, I was involved in the preparation of the
3 cost of service, rate base and ratemaking adjustments supporting the company's requests
4 for revenue increases in the State of Maryland and the District of Columbia.

5 From July 1993 through 2010, I was employed by Exeter Associates as a Senior
6 Regulatory Analyst. During that period, I was involved in the analysis of the operations of
7 public utilities, with emphasis on utility rate regulation. I reviewed and analyzed utility
8 rate filings, focusing primarily on revenue requirements determination. This work involved
9 natural gas, water, electric, and telephone companies.

10 In 2010, I left Exeter Associates to focus on start-up activities for other ongoing
11 business interests. In late 2014, I returned to Exeter Associates and resumed work in a
12 similar capacity as I did prior to my hiatus.

13 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY**
14 **PROCEEDINGS ON UTILITY RATES?**

15 A. Yes. I have previously presented testimony and affidavits on numerous occasions before
16 the Colorado Public Utilities Commission, the Georgia Public Service Commission, the
17 Illinois Commerce Commission, the Kansas Corporation Commission, the Kentucky
18 Public Service Commission, the Louisiana Public Service Commission, the Maine Public
19 Utilities Commission, the Maryland Public Service Commission, Massachusetts
20 Department of Public Utilities, the North Carolina Utilities Commission, the Public
21 Utilities Commission of Ohio, the Corporation Commission of Oklahoma, the
22 Pennsylvania Public Utility Commission, the Philadelphia Gas Commission, the
23 Philadelphia Water, Sewer and Storm Water Rate Board, the Public Utilities Commission
24 of Rhode Island, the Public Service Commission of South Carolina, the Public Utility
25 Commission of Texas, the Vermont Public Service Board, the Virginia Corporation

1 Commission, the West Virginia Public Service Commission, the Wyoming Public Service
2 Commission, and the Federal Energy Regulatory Commission (“FERC”). My résumé is
3 attached hereto as Appendix A.

4 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

5 A. I am presenting testimony on behalf of the Public Advocate.

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

8 A. Exeter Associates has been retained by the Public Advocate to assist in the evaluation of
9 the Formal Notice of Proposed Changes in Rates and Charges – Annual Adjustment of
10 Tiered Assistance Program Rate Rider Surcharge Rates (“TAP-R”) submitted by
11 Philadelphia Water Department (“PWD” or “the Department”). For purposes of my
12 testimony, “PWD” and “Department” also refer to the Water Revenue Bureau. In this
13 testimony, I present my findings on behalf of the Public Advocate regarding the
14 appropriate adjustment to the TAP-R that PWD is requesting for its water and wastewater
15 operations for the rate period beginning September 1, 2026.

16 **Q. PLEASE EXPLAIN HOW YOUR TESTIMONY IS ORGANIZED.**

17 A. First, I provide a summary of the rate relief PWD requests and a brief statement of my
18 conclusions. Next, I discuss my review of certain projections and assumptions included
19 in PWD’s filing, from a more technical perspective, where I identify specific changes that
20 should be made. Finally, I discuss the Public Advocate’s recommendation for the TAP-R
21 rates effective September 1, 2026.

22 **Q. HOW DID YOU ANALYZE AND REVIEW THE COMPANY’S FILING?**

23 A. I have reviewed PWD’s filing and related supporting documentation and have reviewed
24 PWD’s responses to the Public Advocate’s data requests.

1 **Q. HAVE YOU PREPARED SCHEDULES TO ACCOMPANY YOUR**
2 **TESTIMONY?**

3 A. Yes. I have prepared Schedules LKM-TAP-1 through LKM-TAP-6. These schedules
4 were presented using the same format as presented by PWD. This makes it easy to
5 compare the Public Advocate’s position to PWD’s position.

6 **II. SUMMARY AND RECOMMENDATIONS**

7 **Q. PLEASE SUMMARIZE PWD’S TAP RATE ADJUSTMENT FILING.**

8 A. On February 17, 2026, the Department submitted its Advance Notice of Proposed
9 Changes in Rates and Charges for the Annual Adjustment of Tiered Assistance Program
10 Rate Rider Surcharge Rates to the Philadelphia Water, Sewer and Storm Water Rate Board
11 (“Rate Board”). On March 19, 2026, the Department filed its Formal Notice of Proposed
12 Changes in the TAP-R Rates. If approved, the proposed rates will take effect on September
13 1, 2026.

14 In its filing, PWD is proposing a Water TAP-R rate of \$5.65 per thousand cubic
15 feet (MCF) of water usage and a Wastewater TAP-R rate of \$7.90 per thousand cubic feet
16 (MCF) of sewer billed volume. In comparison, the current Water TAP-R rate is \$3.59 per
17 MCF and current Wastewater TAP-R rate is \$5.07 per MCF. The proposed TAP-R rate for
18 water is an increase of \$2.06 per MCF and the proposed Wastewater TAP-R rate reflects
19 an increase of \$2.83 per MCF over the current Wastewater TAP-R rate. In combination, a
20 typical residential customer with a 5/8” meter using .43 MCF per month would experience
21 a \$2.10 per month increase in TAP-R rates.

22 The increases in the water and sewer TAP-R rates are caused by changes in the
23 values of the assumptions used in the TAP-R formula. The key assumptions used by PWD
24 for the TAP-R rate that it proposes to become effective on September 1, 2026 include:

- 25 ○ An average monthly discount of \$62.82 per TAP participant.

- 1 ○ An average monthly usage per TAP participant of 661 cf.
- 2 ○ An average number of TAP participants for the next rate period of 70,318.
- 3 ○ The estimated Total TAP Discount of \$53,006,249.

4 After reviewing the supporting calculations and the related documentation used to
5 derive the values identified above, I find that the Department has overstated each of the
6 factors. In so doing, PWD produces unreasonable proposed TAP-R rates for the next plan
7 year.

8 After reviewing PWD's filing, I have concluded that the calculation methods are
9 generally consistent with the approach used in previous TAP-R filings. However, I have a
10 concern about a key assumption that ultimately impacts several factors used in the
11 calculation TAP-R rate. The primary area of my concern relates to the Department's choice
12 of a period of only four months as the basis on which to determine the projections for the
13 next rate year. The period from which the average monthly discount per TAP participant
14 is derived is directly influenced by not only the length of the period, but also by the specific
15 months that are used. Those months may not be representative of customer consumption
16 habits throughout a 12-month period.

17 Another concern I have is the assumption of the number of participants during the
18 next TAP-R plan year. The number of participants has a direct impact on the projected
19 TAP billing loss which, in essence, is a projection of the lost revenue that the TAP-R rate
20 is supposed to recover.

21 **Q.** PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.

22 **A.** Based upon my review of PWD's filing, I am recommending a Water TAP-R rate of \$4.86
23 per thousand cubic feet (MCF) of water usage and a Wastewater TAP-R rate of \$6.80 per
24 thousand cubic feet (MCF). The Public Advocate recommended rates reflect a decrease
25 of \$0.79 per thousand cubic feet (MCF) from PWD's proposed Water TAP-R rate and a

1 decrease of \$1.10 per thousand cubic feet (MCF) from PWD’s proposed Wastewater TAP-
 2 R rate. These are the rates that result after reflecting the changes to PWD’s calculations
 3 that I recommend. Based on my recommended TAP-R rate, a typical residential customer
 4 with a 5/8” meter using .43 MCF per month will pay combined TAP-R rates of \$5.01, an
 5 increase of \$1.29 per month.

6

Philadelphia Water Department Summary Public Advocate Proposed 2026 TAP-R Surcharge Rates			
Description	Total Amount	Water Amount	Wastewater Amount
C = Projected TAP Billing Loss	\$ 47,276,081	\$ 20,328,715	\$ 26,947,366
E = Experienced & Estimated Net Over/Under Collection	\$ (10,525,726)	\$ (4,567,191)	\$ (5,958,535)
I = Interest on Experienced & Estimated Net Over/Under Collection	\$ (176,346)	\$ (76,834)	\$ (99,512)
Net Recoverable Costs: (C) - (E + I)	\$ 57,978,153	\$ 24,972,740	\$ 33,005,413
S = Projected Non-TAP Sales for Next Rate Period (MCF)		5,135,239	4,854,886
Public Advocate Recommended TAP-R Surcharge/MCF		\$ 4.86	\$ 6.80
PWD Proposed TAP-R Surcharge/MCF		\$ 5.65	\$ 7.90
Public Advocate Recommended Decrease/MCF		\$ (0.79)	\$ (1.10)

7

8 **Q.** PLEASE EXPLAIN HOW YOU DERIVED YOUR RECOMMENDED TAP-R
 9 RATES.

10 A. The derivation of my recommended TAP-R rate is based on using a longer period (12
 11 months) to calculate the key factors used in the TAP-R formula. This has resulted in a
 12 revised average monthly discount per TAP participant and the average monthly usage per
 13 TAP participant. The average number of TAP participants for the next rate period and the
 14 estimated total TAP Discount has also changed.

1 Later in this testimony, I will explain more fully why I find the four-month period
2 inadequate for projecting the key factors (such as the average monthly discount per TAP
3 participant, the average monthly usage per TAP participant, etc.) for the next rate period.

4 **III. PWD'S REQUESTED INCREASE IN TAP RATES**

5 **Q. WHAT IS THE TAP-R RECONCILIATION EQUATION?**

6 A. The TAP-R Reconciliation equation is:

$$\text{TAP-R} = \frac{(\text{C})-(\text{E}+\text{I})}{\text{S}}$$

7
8 The factors in the equation are explained on PDF Page 3 of 91 of PWD's filing, but I will
9 provide a very brief explanation here. The "C-Factor" is a calculation of the projected
10 monthly number of TAP Participants for the Next Period multiplied by the average
11 discount per TAP Participant. The "E-Factor" is a calculation of the Adjusted Actual TAP
12 Discounts minus the Estimated Non-TAP TAP-R Revenues Experienced. The "I-Factor"
13 is a monthly calculation of the cumulative E-Factor multiplied by the Interest Rate. The
14 "S-Factor" is the projected Non-TAP customer sales volumes for the Next Rate Period. My
15 recommended TAP-R rate is primarily the result of changes I made to the C-Factor. As I
16 explained, the C-Factor is the projected monthly number of TAP Participants for the Next
17 Period multiplied by the average discount per TAP Participant. This amount is the same as
18 the total TAP discount.

19 **Q. PLEASE EXPLAIN WHY YOU FIND THE FOUR-MONTH PERIOD TO**
20 **BE UNREASONABLE FOR DETERMINING THE PROJECTED TAP-R**
21 **RATE.**

22 A. PWD was asked to explain why the calculation of the monthly consumption per TAP
23 participant was limited to the period September 2025 to December 2025 instead of a 12-
24 month period. PWD stated:

1 The calculation of monthly consumption per TAP participant is limited
2 to the Most Recent Period actual data (September 2025 to December
3 2025) as it best balances the current participant profile with the use of
4 several months' worth of data and focuses on the period in which current
5 rates are in place. Average usage in a single month may not be reliable
6 for projections on its own; data from several months are preferable. If
7 you look much further back in time, however, the profile of TAP
8 participants (and their usage) becomes more different from current
9 program enrollment. While the customer profile may change into the
10 future; relatively recent data is the best predictor.¹

11 I agree with the overall point made by PWD which is that data from several months are
12 preferable than a single month. However, PWD's statement that September 2025 to
13 December 2025 best balances the current participant profile with the use of data from
14 several months and focuses on the period in which current rates are in place is based on a
15 limited view of the various factors that go into the derivation of the TAP-R rates. First,
16 PWD does not identify the components of the customer profile to which it refers. So, while
17 it sounds like a reasonable basis, it could mean a number of different things ranging from
18 affordability, qualification for TAP participation, consumption habits, etc. PWD has not
19 demonstrated what the key factor is that makes the four-month selection the "best
20 balance."

21 PWD's use of a limited period of four months appears to ignore other factors such
22 as the determination of the average usage, or the growth in the number of participants.
23 These factors also affect the determination of the projected TAP billing loss. Therefore, if
24 the goal of the process of determining the TAP-R rates is to reflect a balance of the
25 components that go into the rates, it would be reasonable to use an annual period to capture
26 the balance. Accordingly, the use of only four months to project annual usage may not be
27 reasonable. Therefore, I believe the use of 12 months of data is a better basis for projecting
28 the next TAP-R plan year usage.

¹ Response to PA-TAP 1-2.

1 **Q. PLEASE EXPLAIN HOW YOU CALCULATED YOUR TAP-R**
2 **PROJECTIONS.**

3 A. I have used the 12-month period April 2025 through March 2026. Using the data from
4 that period, I calculated the following values for the TAP-R plan year that begins on
5 September 1, 2026:

- 6 ○ Average monthly discount of \$59.47 per TAP participant.
- 7 ○ Average monthly usage per TAP participant of 654 cf.
- 8 ○ Average number of TAP participants for the next rate period of 68,405.
- 9 ○ Estimated Total TAP Discount of \$48,814,756.

10 Except for the TAP participants for the next plan year and the four-month period, I used
11 the same approach as PWD to derive the values that I have in my calculation of the TAP-
12 R rate.

13 **Q. HOW IS YOUR CALCULATION OF THE TAP PARTICIPANTS FOR THE**
14 **PLAN YEAR DIFFERENT FROM PWD’S APPROACH?**

15 A. For the plan year, PWD used a monthly growth rate of .25%, or an annual rate of
16 approximately 3%. PWD has stated it anticipates the growth in participation to slow down
17 over the next rate period.² Also, in PWD’s filing in the 2024 TAP-R Rate proceeding,
18 PWD explained that, at that time, it expected a significant increase in the number of TAP-
19 R participants because of PWD’s collaboration with the City’s Office of Integrated Data
20 for Evidence and Action (“IDEA”), but that growth would eventually flatten out.³ As
21 shown below, recent data does not support the Department’s .25% growth in TAP
22 participants. Therefore, I have removed the .25% growth factor from the projection of the
23 TAP participants during the next plan year.

² Response to PA-TAP 1-5.

³ February 28, 2024 Advance Notice of Proposed Changes in Rates and Charges Annual Adjustment of TAP-R, Preliminary Proposed TAP-R Reconciliation Statement, *Overview of 2024 TAP-R Filing*.

Philadelphia Water Department												
Summary of the Number of Participants by Month												
	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Total Participants	65,257	65,853	66,393	66,827	67,155	56,281	67,815	56,281	67,815	67,686	64,634	68,405

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IV. SUMMARY AND CONCLUSION

Q. PLEASE SUMMARIZE YOUR RECOMMENDATION.

A. Based upon my review of PWD’s TAP-R filing, I have concluded that PWD’s proposed TAP-R rates are overstated. In my opinion, the determination of the TAP-R rates should not be narrowly focused but should encompass a balance of the all the factors that affect the development of the rate. I recommend the Board reduce PWD’s requested Water TAP-R rate from \$5.65 to \$4.86/MCF and reduce the requested Wastewater TAP-R rate from \$7.90 /MCF to \$6.80/MCF. I reserve the right to update these recommendations if PWD produces new or revised data during this proceeding.

Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?

A. Yes, it does.

**BEFORE THE
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD**

**In Re: Philadelphia Water Department's
Annual Adjustment of Tiered Assistance
Program Rate Rider Surcharge Rates**)
)
) **2026 Tiered Assistance Program**
) **Rate Rider Surcharge Rates**
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**SCHEDULES ACCOMPANYING THE
DIRECT TESTIMONY**

OF

LAFAYETTE K. MORGAN, JR.

ON BEHALF OF

THE PUBLIC ADVOCATE

**Philadelphia Water Department
 Calculation of TAP Rider Rates Effective September 1, 2026**

		TOTAL		Water		Wastewater
		Amount		Amount		Amount
(1)	C = Projected TAP Billing Loss	\$ 47,276,081	\$	20,328,715	\$	26,947,366
(2)	E = Experienced & Estimated Net Over/Under Collection	\$ (10,525,726)	\$	(4,567,191)	\$	(5,958,535)
(3)	I = Interest on Experienced & Estimated Net Over/Under Collection	\$ (176,346)	\$	(76,834)	\$	(99,512)
(4)	Net Recoverable Costs: (C) - (E + I)	\$ 57,978,153	\$	24,972,740	\$	33,005,413
(5)	S = Projected Non-TAP Sales for Next Rate Period (MCF)			5,135,239		4,854,886
(6)	TAP-R Surcharge: (4)/(5)		\$	4.86 /MCF	\$	6.80 /MCF

Philadelphia Water Department
Projected TAP Lost Revenue (C-Factor) for Next Rate Period

Period	September 01, 2026 through August 31, 2027			Water	Wastewater
				43%	57%
(1)	Projected TAP Billing Loss	\$ 47,276,081	\$	20,328,715	\$ 26,947,366

Philadelphia Water Department
Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed TAP Water Sales (Mcf) (2)	Total TAP-R Billed to TAP Participants 359.0% (3) = (2) * \$ 3.590/Mcf	Adjusted Actual TAP Discounts (Credits) 96.9% (4) = [(1) - (3)] * 0.9693	Billed Non-TAP Water Sales (Mcf) (5)	TAP-R Billed Non-Tap Water Sales 359.0% (6) = (5) * \$ 3.590/Mcf	Estimated TAP-R Revenues Experienced 96.9% (7) = (6) * 0.9693	Over/(Under) Collection (8) = (7) - (4)
						Prior E & I Factor Adjustments		\$ (3,616,542)
Sep-25	\$ 1,718,770	44,416	\$ 159,452	\$ 1,511,447	458,755	\$ 1,646,932	\$ 1,596,371	\$ 84,924
Oct-25	\$ 1,954,674	46,683	\$ 167,591	\$ 1,732,220	471,561	\$ 1,692,904	\$ 1,640,932	\$ (91,288)
Nov-25	\$ 1,411,639	34,021	\$ 122,134	\$ 1,249,917	357,289	\$ 1,282,668	\$ 1,243,290	\$ (6,627)
Dec-25	\$ 1,885,993	45,373	\$ 162,889	\$ 1,670,204	429,225	\$ 1,540,919	\$ 1,493,613	\$ (176,591)
Jan-26	\$ 1,637,847	47,480	\$ 170,454	\$ 1,422,344	427,937	\$ 1,536,292	\$ 1,489,128	\$ 66,784
Feb-26	\$ 1,641,942	42,351	\$ 152,041	\$ 1,444,161	427,937	\$ 1,536,292	\$ 1,489,128	\$ 44,967
Mar-26	\$ 1,646,047	46,435	\$ 166,701	\$ 1,433,930	427,937	\$ 1,536,292	\$ 1,489,128	\$ 55,198
Apr-26	\$ 1,650,162	44,718	\$ 160,538	\$ 1,443,892	427,937	\$ 1,536,292	\$ 1,489,128	\$ 45,235
May-26	\$ 1,654,287	44,718	\$ 160,538	\$ 1,447,891	427,937	\$ 1,536,292	\$ 1,489,128	\$ 41,237
Jun-26	\$ 1,658,423	44,718	\$ 160,538	\$ 1,451,900	427,937	\$ 1,536,292	\$ 1,489,128	\$ 37,228
Jul-26	\$ 1,662,569	44,718	\$ 160,538	\$ 1,455,919	427,937	\$ 1,536,292	\$ 1,489,128	\$ 33,209
Aug-26	\$ 1,666,725	44,718	\$ 160,538	\$ 1,459,947	427,937	\$ 1,536,292	\$ 1,489,128	\$ 29,180
Total	\$ 20,189,079	530,348	\$ 1,903,952	\$ 17,723,773	5,140,323	\$ 18,453,759	\$ 17,887,229	\$ (3,453,087)

Adjustment for Prior Estimates \$ (1,114,105)

Total E-Factor Recovery \$ (4,567,191)

Philadelphia Water Department
Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed Sewer Volume TAP Participants (Mcf) (2)	Total TAP-R Billed to TAP Participants 507.0% (3) = (2) * \$ 5.070/Mcf	Adjusted Actual TAP Discounts (Credits) 96.9% (4) = [(1) - (3)] * 0.9693	Billed Non-TAP Sewer Volume (Mcf) (5)	TAP-R Billed Non-Tap Water Sales 507.0% (6) = (5) * \$ 5.070/Mcf	Estimated TAP-R Revenues Experienced 96.9% (7) = (6) * 0.9693	Over/(Under) Collection (8) = (7) - (4)
						Prior E & I Factor Adjustments		\$ (4,955,115)
Sep-25	\$ 2,278,370	44,388	\$ 225,045	\$ 1,990,288	430,855	\$ 2,184,434	\$ 2,117,372	\$ 127,084
Oct-25	\$ 2,591,080	46,653	\$ 236,530	\$ 2,282,265	444,079	\$ 2,251,479	\$ 2,182,359	\$ (99,907)
Nov-25	\$ 1,871,243	33,994	\$ 172,349	\$ 1,646,738	336,690	\$ 1,707,016	\$ 1,654,611	\$ 7,873
Dec-25	\$ 2,500,037	45,339	\$ 229,868	\$ 2,200,474	410,857	\$ 2,083,046	\$ 2,019,096	\$ (181,378)
Jan-26	\$ 2,171,100	47,442	\$ 240,532	\$ 1,871,299	404,574	\$ 2,051,189	\$ 1,988,217	\$ 116,918
Feb-26	\$ 2,176,528	42,319	\$ 214,556	\$ 1,901,739	404,574	\$ 2,051,189	\$ 1,988,217	\$ 86,478
Mar-26	\$ 2,181,969	46,397	\$ 235,234	\$ 1,886,970	404,574	\$ 2,051,189	\$ 1,988,217	\$ 101,247
Apr-26	\$ 2,187,424	44,718	\$ 226,720	\$ 1,900,510	404,574	\$ 2,051,189	\$ 1,988,217	\$ 87,707
May-26	\$ 2,192,892	44,718	\$ 226,720	\$ 1,905,811	404,574	\$ 2,051,189	\$ 1,988,217	\$ 82,407
Jun-26	\$ 2,198,375	44,718	\$ 226,720	\$ 1,911,125	404,574	\$ 2,051,189	\$ 1,988,217	\$ 77,093
Jul-26	\$ 2,203,871	44,718	\$ 226,720	\$ 1,916,452	404,574	\$ 2,051,189	\$ 1,988,217	\$ 71,765
Aug-26	\$ 2,209,380	44,718	\$ 226,720	\$ 1,921,793	404,574	\$ 2,051,189	\$ 1,988,217	\$ 66,425
Total	\$ 26,762,267	530,121	\$ 2,687,714	\$ 23,335,464	4,859,071	\$ 24,635,487	\$ 23,879,178	\$ (4,411,402)

Adjustment for Prior Estimates \$ (1,547,133)

Total E-Factor Recovery \$ (5,958,535)

**Philadelphia Water Department
Prior Reconciliation Adjustment - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period**

Prior Reconciliation Period with Updated Actuals								
Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed TAP Water Sales (Mcf) (2)	Total TAP-R Billed to TAP Participants 3.08 (3) = (2) * \$ 3.080/Mcf	Adjusted Actual TAP Discounts (Credits) 0.9699 (4) = [(1) - (3)] * 0.9699	Billed Non-TAP Water Sales (Mcf) (5)	TAP-R Billed Non-Tap Water Sales (6) = (5) * \$ 3.080/Mcf	Estimated TAP-R Revenues Experienced 0.9699 (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)
Prior E & I Factor Adjustments								\$ (5,189,622)
Sep-24	\$ 1,337,050	42,054	\$ 129,528	\$ 1,171,175	490,922	\$ 1,512,040	\$ 1,466,527	\$ 295,352
Oct-24	\$ 1,423,249	40,944	\$ 126,106	\$ 1,258,099	458,133	\$ 1,411,049	\$ 1,368,576	\$ 110,477
Nov-24	\$ 1,251,489	35,813	\$ 110,303	\$ 1,106,836	424,734	\$ 1,308,181	\$ 1,268,804	\$ 161,968
Dec-24	\$ 1,337,359	38,296	\$ 117,952	\$ 1,182,703	428,038	\$ 1,318,356	\$ 1,278,673	\$ 95,970
Jan-25	\$ 1,531,585	43,133	\$ 132,850	\$ 1,356,633	446,982	\$ 1,376,703	\$ 1,335,265	\$ (21,368)
Feb-25	\$ 1,257,333	36,254	\$ 111,663	\$ 1,111,185	389,904	\$ 1,200,903	\$ 1,164,756	\$ 53,571
Mar-25	\$ 1,295,616	37,575	\$ 115,731	\$ 1,144,370	394,954	\$ 1,216,459	\$ 1,179,843	\$ 35,473
Apr-25	\$ 1,313,904	38,235	\$ 117,765	\$ 1,160,135	399,841	\$ 1,231,511	\$ 1,194,442	\$ 34,307
May-25	\$ 1,362,364	39,576	\$ 121,893	\$ 1,203,133	419,824	\$ 1,293,057	\$ 1,254,136	\$ 51,003
Jun-25	\$ 1,464,473	41,970	\$ 129,266	\$ 1,295,018	437,386	\$ 1,347,147	\$ 1,306,598	\$ 11,581
Jul-25	\$ 1,481,191	42,400	\$ 130,591	\$ 1,309,947	456,809	\$ 1,406,972	\$ 1,364,622	\$ 54,675
Aug-25	\$ 1,586,141	45,008	\$ 138,623	\$ 1,403,948	472,710	\$ 1,455,946	\$ 1,412,122	\$ 8,174
Total	\$ 16,641,753	481,257	\$ 1,482,271	\$ 14,703,182	5,220,235	\$ 16,078,323	\$ 15,594,366	\$ (4,298,438)

Original Estimates	Adjustment
Over/(Under) Collection	Delta
(9)	(10) = (8) - (9)
\$ (5,189,622)	
\$ 295,352	\$ (0)
\$ 110,478	\$ (0)
\$ 161,968	\$ (0)
\$ 95,970	\$ (0)
\$ (20,839)	\$ (529)
\$ 54,048	\$ (477)
\$ 36,462	\$ (988)
\$ 254,370	\$ (220,062)
\$ 254,370	\$ (203,367)
\$ 254,370	\$ (242,789)
\$ 254,370	\$ (199,694)
\$ 254,370	\$ (246,196)
\$ (3,184,333)	\$ (1,114,105)
Total	\$ (3,184,333) \$ (1,114,105)

Philadelphia Water Department

Prior Reconciliation Adjustment - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period

Prior Reconciliation Period with Updated Actuals								
Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed Sewer Volume TAP Participants (Mcf) (2)	Total TAP-R Billed to TAP Participants 4.4 (3) = (2) * \$ 4.400/Mcf	Adjusted Actual TAP Discounts (Credits) 0.9699 (4) = [(1) - (3)] * 0.9699	Billed Non-TAP Sewer Volume (Mcf) (5)	TAP-R Billed Non-Tap Water Sales (6) = (5) * \$ 4.400/Mcf	Estimated TAP-R Revenues Experienced 0.9699 (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)
Prior E & I Factor Adjustments								\$ (6,713,206)
Sep-24	\$ 1,846,402	42,020	\$ 184,887	\$ 1,611,503	461,020	\$ 2,028,486	\$ 1,967,429	\$ 355,925
Oct-24	\$ 1,965,439	40,906	\$ 179,986	\$ 1,731,711	430,672	\$ 1,894,958	\$ 1,837,920	\$ 106,209
Nov-24	\$ 1,728,247	35,778	\$ 157,425	\$ 1,523,540	401,299	\$ 1,765,716	\$ 1,712,568	\$ 189,028
Dec-24	\$ 1,846,830	38,263	\$ 168,355	\$ 1,627,953	406,659	\$ 1,789,301	\$ 1,735,443	\$ 107,490
Jan-25	\$ 2,115,046	43,103	\$ 189,651	\$ 1,867,440	424,665	\$ 1,868,527	\$ 1,812,284	\$ (55,156)
Feb-25	\$ 1,736,316	36,226	\$ 159,394	\$ 1,529,458	374,138	\$ 1,646,207	\$ 1,596,656	\$ 67,199
Mar-25	\$ 1,789,184	37,546	\$ 165,203	\$ 1,575,099	373,030	\$ 1,641,334	\$ 1,591,930	\$ 16,831
Apr-25	\$ 1,814,439	38,208	\$ 168,113	\$ 1,596,771	381,012	\$ 1,676,455	\$ 1,625,994	\$ 29,223
May-25	\$ 1,881,360	39,543	\$ 173,988	\$ 1,655,980	395,767	\$ 1,741,373	\$ 1,688,958	\$ 32,977
Jun-25	\$ 2,022,368	41,936	\$ 184,518	\$ 1,782,531	412,925	\$ 1,816,868	\$ 1,762,180	\$ (20,350)
Jul-25	\$ 2,045,454	42,363	\$ 186,395	\$ 1,803,101	427,530	\$ 1,881,132	\$ 1,824,510	\$ 21,409
Aug-25	\$ 2,190,385	44,977	\$ 197,899	\$ 1,932,512	443,338	\$ 1,950,689	\$ 1,891,973	\$ (40,539)
Total	\$ 22,981,469	480,867	\$ 2,115,814	\$ 20,237,598	4,932,056	\$ 21,701,046	\$ 21,047,845	\$ (5,902,959)

Original Estimates	Adjustment
Over/(Under) Collection	Delta
(9)	(10) = (8) - (9)
\$ (6,713,206)	
\$ 355,925	\$ 0
\$ 106,209	\$ (0)
\$ 189,028	\$ (0)
\$ 107,490	\$ -
\$ (54,399)	\$ (757)
\$ 67,881	\$ (682)
\$ 18,242	\$ (1,411)
\$ 313,401	\$ (284,178)
\$ 313,401	\$ (280,423)
\$ 313,401	\$ (333,751)
\$ 313,401	\$ (291,991)
\$ 313,401	\$ (353,940)
\$ (4,355,827)	\$ (1,547,133)
Total	\$ (4,355,827) \$ (1,547,133)

Philadelphia Water Department
W - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Difference in Collection Water Portion From Table 3-W (1)	Billed Non-TAP Water Sales (Mcf) From Table 3-W (2)	Anticipated E+I Recovery Water Portion -0.685674601 (3) = (2) * \$ -0.686/Mcf	Remaining E+I Recovery Water Portion (4) = (3) + (1)	Cumulative Over/(Under) Collection Relative to Revenue Requirements Water Portion (5)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (6) = (5) * [3.47% / 12]
Sep-25	\$ 84,924	\$ 458,755	\$ (314,556.89)	\$ -229632.9186	\$ (229,632.92)	\$ (664.02)
Oct-25	\$ (91,288)	\$ 471,561	\$ (323,337.36)	\$ -414625.3857	\$ (644,258.30)	\$ (1,862.98)
Nov-25	\$ (6,627)	\$ 357,289	\$ (244,984.02)	\$ -251611.3309	\$ (895,869.64)	\$ (2,590.56)
Dec-25	\$ (176,591)	\$ 429,225	\$ (294,308.93)	\$ -470900.4203	\$ (1,366,770.06)	\$ (3,952.24)
Jan-26	\$ 66,784	\$ 427,937	\$ (293,425.26)	\$ -226641.7029	\$ (1,593,411.76)	\$ (4,607.62)
Feb-26	\$ 44,967	\$ 427,937	\$ (293,425.26)	\$ -248458.3372	\$ (1,841,870.10)	\$ (5,326.07)
Mar-26	\$ 55,198	\$ 427,937	\$ (293,425.26)	\$ -238227.2348	\$ (2,080,097.33)	\$ (6,014.95)
Apr-26	\$ 45,235	\$ 427,937	\$ (293,425.26)	\$ -248189.8135	\$ (2,328,287.14)	\$ (6,732.63)
May-26	\$ 41,237	\$ 427,937	\$ (293,425.26)	\$ -252188.5681	\$ (2,580,475.71)	\$ (7,461.88)
Jun-26	\$ 37,228	\$ 427,937	\$ (293,425.26)	\$ -256197.3197	\$ (2,836,673.03)	\$ (8,202.71)
Jul-26	\$ 33,209	\$ 427,937	\$ (293,425.26)	\$ -260216.0932	\$ (3,096,889.12)	\$ (8,955.17)
Aug-26	\$ 29,180	\$ 427,937	\$ (293,425.26)	\$ -264244.9136	\$ (3,361,134.04)	\$ (9,719.28)
Total						\$ (66,090)

Adjustment for Prior Estimates	\$ (10,744)
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Total I-Factor Recovery	\$ (76,834)
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Philadelphia Water Department
WW - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Difference in Collection Sewer Portion From Table 3-WW (1)	Billed Non-TAP Sewer Volume (Mcf) From Table 3-WW (2)	Anticipated E+I Recovery Sewer Portion -0.995623377 (3) = (2) * \$ -0.996/Mcf	Remaining E+I Recovery Sewer Portion (4) = (3) + (1)	Cumulative Over/(Under) Collection Relative to Revenue Requirements Sewer Portion (5)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (6) = (5) * [3.47% / 12]
45901	127084.0371	430854.755	-428969.0663	-301885.0293	-301885.0293	-872.9508763
Oct-25	\$ (99,907)	\$ 444,079	\$ (442,135.16)	\$ -542041.8057	\$ (843,926.84)	\$ (2,440.36)
Nov-25	\$ 7,873	\$ 336,690	\$ (335,215.94)	\$ -327342.9802	\$ (1,171,269.82)	\$ (3,386.92)
Dec-25	\$ (181,378)	\$ 410,857	\$ (409,059.00)	\$ -590436.9715	\$ (1,761,706.79)	\$ (5,094.27)
Jan-26	\$ 116,918	\$ 404,574	\$ (402,803.15)	\$ -285885.0742	\$ (2,047,591.86)	\$ (5,920.95)
Feb-26	\$ 86,478	\$ 404,574	\$ (402,803.15)	\$ -316324.7287	\$ (2,363,916.59)	\$ (6,835.66)
Mar-26	\$ 101,247	\$ 404,574	\$ (402,803.15)	\$ -301555.8138	\$ (2,665,472.40)	\$ (7,707.66)
Apr-26	\$ 87,707	\$ 404,574	\$ (402,803.15)	\$ -315095.8902	\$ (2,980,568.29)	\$ (8,618.81)
May-26	\$ 82,407	\$ 404,574	\$ (402,803.15)	\$ -320396.565	\$ (3,300,964.86)	\$ (9,545.29)
Jun-26	\$ 77,093	\$ 404,574	\$ (402,803.15)	\$ -325710.4915	\$ (3,626,675.35)	\$ (10,487.14)
Jul-26	\$ 71,765	\$ 404,574	\$ (402,803.15)	\$ -331037.7028	\$ (3,957,713.05)	\$ (11,444.39)
Aug-26	\$ 66,425	\$ 404,574	\$ (402,803.15)	\$ -336378.2322	\$ (4,294,091.29)	\$ (12,417.08)
Total						\$ (84,771.47)

Adjustment for Prior Estimates	\$ (14,740)
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Total I-Factor Recovery	\$ (99,511.79)
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Philadelphia Water Department

Table 4 -W-A - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Prior Reconciliation Period with Updated Actuals				Remaining E+I Recovery Water Portion (4) = (3) + (1)	Cumulative Over/(Under) Collection Water Portion (5)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (6) = (5) * [4.17% / 12]	Original Estimates	Adjustment
	Difference in Collection Water Portion From Table 3-W-A (1)	Billed Non-TAP Water Sales (Mcf) From Table 3-W-A (2)	Anticipated E+I Recovery Water Portion -0.969426281 (3) = (2) * \$ -0.969/Mcf (3)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (7)				Cumulative Over/(Under) Collection (8) = (6) - (7)	
Sep-24	\$ 295,352	\$ 490,922	\$ (475,912.68)		\$ -180560.6216	\$ (180,560.62)	\$ (627.45)	\$ (627.45)	\$ (0.00)
Oct-24	\$ 110,477	\$ 458,133	\$ (444,125.96)		\$ -333648.4888	\$ (514,209.11)	\$ (1,786.88)	\$ (1,786.88)	\$ (0.00)
Nov-24	\$ 161,968	\$ 424,734	\$ (411,748.26)		\$ -249780.3018	\$ (763,989.41)	\$ (2,654.86)	\$ (2,654.86)	\$ (0.00)
Dec-24	\$ 95,970	\$ 428,038	\$ (414,950.92)		\$ -318980.884	\$ (1,082,970.30)	\$ (3,763.32)	\$ (3,763.32)	\$ (0.00)
Jan-25	\$ (21,368)	\$ 446,982	\$ (433,315.73)		\$ -454683.8638	\$ (1,537,654.16)	\$ (5,343.35)	\$ (5,341.51)	\$ (1.84)
Feb-25	\$ 53,571	\$ 389,904	\$ (377,982.74)		\$ -324411.9712	\$ (1,862,066.13)	\$ (6,470.68)	\$ (6,467.18)	\$ (3.50)
Mar-25	\$ 35,473	\$ 394,954	\$ (382,878.96)		\$ -347405.7412	\$ (2,209,471.87)	\$ (7,677.91)	\$ (7,670.98)	\$ (6.94)
Apr-25	\$ 34,307	\$ 399,841	\$ (387,616.58)		\$ -353309.1532	\$ (2,562,781.03)	\$ (8,905.66)	\$ (8,267.73)	\$ (637.93)
May-25	\$ 51,003	\$ 419,824	\$ (406,988.12)		\$ -355985.097	\$ (2,918,766.12)	\$ (10,142.71)	\$ (8,864.49)	\$ (1,278.23)
Jun-25	\$ 11,581	\$ 437,386	\$ (424,013.05)		\$ -412432.2039	\$ (3,331,198.33)	\$ (11,575.91)	\$ (9,461.24)	\$ (2,114.67)
Jul-25	\$ 54,675	\$ 456,809	\$ (442,842.69)		\$ -388167.2133	\$ (3,719,365.54)	\$ (12,924.80)	\$ (10,057.99)	\$ (2,866.80)
Aug-25	\$ 8,174	\$ 472,710	\$ (458,257.13)		\$ -450083.2789	\$ (4,169,448.82)	\$ (14,488.83)	\$ (10,654.75)	\$ (3,834.09)
Total							\$ (86,362)	\$ (75,618)	\$ (10,744)

Philadelphia Water Department

Table 4 -WW-A - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Prior Reconciliation Period with Updated Actuals				Remaining E+I Recovery Sewer Portion (4) = (3) + (1)	Cumulative Over/(Under) Collection Sewer Portion (5)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (6) = (5) * [4.17% / 12]	Original Estimates	Adjustment
	Difference in Collection Sewer Portion From Table 3-WW-A (1)	Billed Non-TAP Sewer Volume (Mcf) From Table 3-WW-A (2)	Anticipated E+I Recovery Sewer Portion -1.323840728 (3) = (2) * \$ -1.324/Mcf (3)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (7)				Prior Period Delta Estimates (8) = (6) - (7)	
45536	355925.3366	461019.515	-610316.4101		-254391.0735	-254391.0735	-884.0089805	-884.0093849	0.000404448
45566	106208.8725	430672.325	-570141.564		-463932.6915	-718323.765	-2496.175083	-2496.175353	0.000269632
Nov-24	\$ 189,028	\$ 401,299	\$ (531,256.15)		\$ -342228.3445	\$ (1,060,552.11)	\$ (3,685.42)	\$ (3,685.42)	\$ 0.00
Dec-24	\$ 107,490	\$ 406,659	\$ (538,352.32)		\$ -430861.956	\$ (1,491,414.07)	\$ (5,182.66)	\$ (5,182.66)	\$ 0.00
Jan-25	\$ (55,156)	\$ 424,665	\$ (562,189.03)		\$ -617344.8203	\$ (2,108,758.89)	\$ (7,327.94)	\$ (7,325.31)	\$ (2.63)
Feb-25	\$ 67,199	\$ 374,138	\$ (495,299.12)		\$ -428100.5185	\$ (2,536,859.40)	\$ (8,815.59)	\$ (8,810.59)	\$ (5.00)
Mar-25	\$ 16,831	\$ 373,030	\$ (493,832.86)		\$ -477001.6125	\$ (3,013,861.02)	\$ (10,473.17)	\$ (10,463.26)	\$ (9.90)
Apr-25	\$ 29,223	\$ 381,012	\$ (504,399.73)		\$ -475177.219	\$ (3,489,038.24)	\$ (12,124.41)	\$ (11,282.15)	\$ (842.26)
May-25	\$ 32,977	\$ 395,767	\$ (523,931.98)		\$ -490954.4917	\$ (3,979,992.73)	\$ (13,830.47)	\$ (12,101.04)	\$ (1,729.44)
Jun-25	\$ (20,350)	\$ 412,925	\$ (546,646.44)		\$ -566996.7492	\$ (4,546,989.48)	\$ (15,800.79)	\$ (12,919.92)	\$ (2,880.86)
Jul-25	\$ 21,409	\$ 427,530	\$ (565,981.63)		\$ -544572.255	\$ (5,091,561.73)	\$ (17,693.18)	\$ (13,738.81)	\$ (3,954.37)
Aug-25	\$ (40,539)	\$ 443,338	\$ (586,909.53)		\$ -627448.5544	\$ (5,719,010.29)	\$ (19,873.56)	\$ (14,557.70)	\$ (5,315.86)
Total							\$ (118,187.37)	\$ (103,447.05)	\$ (14,740.32)

**BEFORE THE
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD**

**In Re: Philadelphia Water Department's
Annual Adjustment of Tiered Assistance
Program Rate Rider Surcharge Rates**)
)
) **2026 Tiered Assistance Program**
) **Rate Rider Surcharge Rates**
)

APPENDIX A

RESUME OF

LAFAYETTE K. MORGAN, JR.

LAFAYETTE K. MORGAN, JR.

Mr. Morgan is an independent regulatory consultant focusing in the area of the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work has included natural gas, water, electric, and telephone utilities.

Education and Qualifications

B.B.A. (Accounting) – North Carolina Central University, 1983

M.B.A. (Finance) – The George Washington University, 1993

C.P.A. – Licensed in the State of North Carolina (Inactive status)

Previous Employment

1993-2010 Senior Regulatory Analyst
Exeter Associates, Inc.
Columbia, MD

1990-1993 Senior Financial Analyst
Potomac Electric Power Company
Washington, D.C.

1984-1990 Staff Accountant
North Carolina Utilities Commission – Public Staff
Raleigh, NC

Professional Experience

As a Staff Accountant with the North Carolina Utilities Commission – Public Staff, Mr. Morgan was responsible for analyzing testimony, exhibits, and other data presented by parties before the Commission. In addition, he performed examinations of the books and records of utilities involved in rate proceedings and summarized the results into testimony and exhibits for presentation before the Commission. Mr. Morgan also participated in several policy proceedings and audits involving regulated utilities.

As a Senior Financial Analyst with Potomac Electric Power Company, Mr. Morgan was a lead analyst and was involved in the preparation of the cost of service, rate base, and ratemaking adjustments supporting the Company's request for revenue increases in its retail jurisdictions.

As a Senior Regulatory Analyst with Exeter Associates, Inc., Mr. Morgan has been involved in the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work included natural gas, water, electric, and telephone utilities.

Kings Grant Water Company (North Carolina Utilities Commission, Docket No. W-250, Sub 5), 1984. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Northwood Water Company (North Carolina Utilities Commission, Docket No. W-690, Sub 1), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Emerald Village Water System (North Carolina Utilities Commission, Docket No. W-184, Sub 3), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

General Telephone Company of the South (North Carolina Utilities Commission, Docket No. P-19, Sub 207), July 1986. Presented testimony on the level of cash working capital allowance on behalf of the North Carolina Utilities Commission – Public Staff.

Heins Telephone Company (North Carolina Utilities Commission, Docket No. P-26, Sub 93), November 1986. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Carolina Power and Light Company (North Carolina Utilities Commission, Docket No. E-2, Sub 537), March 1988. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Public Service Company of North Carolina, Inc. (North Carolina Utilities Commission, Docket No. G-5, Sub 246), August 1989. Presented testimony on rate base, cash working capital allowance, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Conestoga Telephone and Telegraph Company (Pennsylvania Public Utility Commission, Docket No. I-00920015), September 1993. Presented testimony on cost of service on behalf of the Pennsylvania Office of Consumer Advocate.

Louisiana Power and Light Company (Louisiana Public Service Commission, Docket No. U-20925), February 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

South Central Bell Telephone Company – Louisiana (Louisiana Public Service Commission, Docket No. U-17949, Subdocket E), June 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

Apollo Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953378), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Carnegie Natural Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953379), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission, Docket No. RP95-112), September 1995. Presented testimony rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Virginia-American Water Company (Virginia State Corporation Commission, Case No. PUE-950003), March 1996. Presented testimony on rate base and cost of service issues on behalf of the City of Alexandria.

GTE North, Inc. Interconnection Arbitration (Pennsylvania Public Utility Commission, Docket No. A-310125F0002), September 1996. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

United Cities Gas Company (Georgia Public Service Commission, Docket No. 6691-U), October 1996. Presented testimony on rate base and cost of service issues on behalf of the Office of Governor, Consumer Utility Counsel Division.

GTE North, Inc. (Pennsylvania Public Utility Commission, Docket Nos. R-00963666 and R-00963666C001), February 1997. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

Consumers Maine Water Company (Maine Public Utilities Commission, Docket No. 96-739), May 1997. Presented testimony on rate base, cost of service, and rate of return issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00973944), July 1997. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania-American Water Company – Wastewater Operations (Pennsylvania Public Utility Commission, Docket No. R-00973973), July 1997. Presented testimony on rate base, cost of service, depreciation, and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

Jackson Purchase Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-224), December 1997. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

Henderson Union Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-220), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Green River Electric Corporation (Kentucky Public Service Commission, Case No. 97-219), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Western Kentucky Gas Company (Kentucky Public Service Commission, Case No. 99-070), November 1999. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

American Broadband, Inc. (Rhode Island Public Utilities Commission, Docket No. 2000-C-3), June 2000. Presented report and testimony on the Company's financing plan on behalf of the Rhode Island Division of Public Utilities and Carriers.

PPL Utilities (Pennsylvania Public Utility Commission, Docket No. R-00005277), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00005459), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pike County Light & Power Company (Pennsylvania Public Utility Commission, Docket No. P-00011872), May 2001. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Vermont Gas Systems, Inc. (Vermont Public Service Board, Docket No. 6495), June 2001. Presented testimony on rate base and cost of service issues on behalf of the Vermont Public Service Department.

Community Service Telephone Company (Maine Public Utilities Commission, Docket No. 2001-249), July 2001. Presented joint testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

West Virginia-American Water Company (Public Service Commission of West Virginia, Docket No. 01-0326-W-42-T), August 2001. Presented testimony on rate base and cost of service issues on behalf of the Consumer Advocate Division.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-00016750) February 2002. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois-American Water Company (Illinois Commerce Commission, Docket No. 02-0690) January 2003. Presented testimony on cost of service issues on behalf of Citizens Utility Board.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00027983), February 2003. Presented testimony addressing surcharge mechanism to recover security costs on behalf of the Pennsylvania Office of Consumer Advocate.

FairPoint New England Telephone Companies (Maine Public Utilities Commission, Docket Nos. 2002-747, 2003-34, 2003-35, 2003-36, and 2003-37), June 2003. Presented testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00038304), August 2003. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

PPL Electric Utilities Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049255), June 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Entergy Louisiana, Inc. (Louisiana Public Service Commission, Docket No. U-20925 RRF 2004), August 2004. Presented testimony on rate base and cost of service issues on behalf of the Louisiana Public Service Commission Staff.

Vectren Energy Delivery of Indiana (Indiana Utility Regulatory Commission, Cause No. 42598), September 2004. Presented testimony on O&M expense issues on behalf of the Indiana Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049656), December 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Block Island Power Company (Rhode Island Public Utilities Commission, Docket No. 3655), April 2005. Presented testimony on cash working capital on behalf of the Rhode Island Division of Public Utilities & Carriers.

Verizon New England, Inc. (Maine Public Utilities Commission, Docket No. 2005-155), September 2005. Presented joint testimony with Thomas S. Catlin on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00051178), May 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-00061346), July 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Company (Pennsylvania Public Utility Commission, Docket No. R-00061493), September 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Southern Indiana Gas & Electric Co. (Indiana Utility Regulatory Commission, Cause No. 43112), January 2007. Presented testimony on rate base and cost of service issues on behalf of the Indiana Office of Utility Consumer Counsel.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-00072155), July 2007. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Aqua Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket No. R-00072711), February 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission, Docket No. R-2008-2029325), October 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission, Docket No. 4026), April 2009. Presented testimony on rate base and cost of service issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Maryland-American Water Company (Maryland Public Service Commission, Case No. 9187), July 2009. Presented testimony on rate base and cost of service issues on behalf of the Maryland Office of People's Counsel.

Monongahela Power Company & The Potomac Edison Company, both d/b/a Allegheny Power Company (West Virginia Public Service Commission, Case No. 09-1352-E-42T), February 2010. Presented testimony on rate base and cost of service issues on behalf of the West Virginia Consumer Advocate Division.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-2010-2161694), June 2010. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 4550), June 2015. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2015-2468056), June 2015. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Indianapolis Power and Light Company (Indiana Utility Regulatory Commission, Cause No. 44576/44602), July 2015. Presented testimony on revenue requirements issues on behalf of the Indiana Office of Utility Consumer Counselor.

Public Service Company of Oklahoma (Corporation Commission of Oklahoma, Cause No. PUD 201500208), October 2015. Presented testimony on revenue requirements and environmental compliance rider issues on behalf of the United States Department of Defense and the Federal Executive Agencies.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission, Cause No. 44688), January 2016. Presented testimony on the company's electric division operating revenues, operating expenses and income taxes issues on behalf of the Indiana Office of Utility Consumer Counselor.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2017-2018 Rate Proceeding), March 2016. Presented testimony on revenue requirements issues on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9417), June 2016. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Chesapeake Utilities Corporation (Delaware Public Service Commission, PSC Docket No. 15-1734), August 2016. Presented testimony on rate base and cost of service issues on behalf of the Staff of the Delaware Public Service Commission.

Kent County Water Authority (Public Service Commission of Rhode Island, Docket No. 4611), September 2016. Presented testimony on rate base and cost of service issues on behalf of the Division of Public Utilities and Carriers.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2017-00065), August 2017. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to renew and modify its alternative rate plan, and its Targeted Infrastructure Replacement Adjustment.

Indiana Michigan Power Company (Indiana Utility Regulatory Commission, Cause No. 44967), November 2017. Presented testimony on rate base, operating revenues and operating expenses issues on behalf of the Indiana Office of Utility Consumer Counselor.

Emera Maine (Maine Public Utilities Commission, Docket No. 2017-00198), December 2017. Assisted the Maine Office of Public Advocate (OPA) with Emera Maine's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2017-2640058), April 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2019-2020 Rate Proceeding), April 2018. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 18-WSEE-328-RTS), May 2018. Presented testimony on revenue requirements on behalf of the Federal Executive Agencies.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2018-3000124), June 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2018-00007), June 2018. Assisted the Maine Office of Public Advocate (OPA) Presented testimony, on behalf of the OPA, on the changes brought about by the Tax Change and Jobs Act of 2017.

SUEZ Water Pennsylvania, Inc. (Pennsylvania Public Utility Commission, R-2018-3000834), July 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with SUEZ Water's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including Rate Base, Operating Income, Inclusion of Costs Related to Expansion Territories and the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Woonsocket Water Division (Public Service Commission of Rhode Island, Docket No. 4879), January 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2018-00194), January 2019. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2019 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), May 2019. Presented testimony regarding the appropriate adjustments to the 2019 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Newport Water Department (Public Service Commission of Rhode Island, Docket No. 4933), July 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2018-3006814), April 2019. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9609), August 2019. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Public Service Company of Colorado (Colorado Public Utility Commission, Proceeding No. 19AL-0268E), September 2019. Mr. Morgan provided testimony, on behalf of the Department of Energy and the Federal Executive Agencies, on accounting issues including test year revenue requirements, Rate Base and Net Operating Income.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2019-00092), September 2019. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the utility's request to institute a Capital Investment Recovery Mechanism.

Citizens' Electric Company of Lewisburg (Pennsylvania Public Utility Commission, Docket No. R-2019-3008212), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Valley Energy, Inc. (Pennsylvania Public Utility Commission, Docket No. R-2019-3008209), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Wellsboro Electric Company (Pennsylvania Public Utility Commission, Docket No. R-2019-3008208), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor,

and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Blue Granite Water Company (Public Service Commission of South Carolina, (Docket No. 2019-290-WS), January 2020. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2019-3015162), May 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9644), July 2020. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

PECO Energy Company - Gas Division (Pennsylvania Public Utility Commission, Docket No. R-2020-3018929), December 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with PECO-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2022 - 2023 Rates Proceeding), March 2021. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Versant Maine (Maine Public Utilities Commission, Docket No. 2020-00316), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Versant's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00053), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's Request for Approval of Rate Increase and Rate Smoothing Mechanism Pertaining to The Maine Water Company Biddeford & Saco Division. Mr. Morgan provided testimony, on the authorization of the Rate Smoothing Mechanism.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2021-3023618), May 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2021-00024), June 2021. Assisted the Maine Office of Public Advocate (OPA) with Bangor Natural Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2021 - 2022 Operating Budget Proceeding), June 2021. Presented testimony on the reasonableness of the Fiscal Year 2022 Operating Budget on behalf of the Public Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2021-3024750), June 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Duquesne Light Company's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9664), July 2021. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Palmetto Wastewater Reclamation, Inc. (Public Service Commission of South Carolina, (Docket No. 2021-153-S), September 2021. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00289), November 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

City of Lancaster – Water Department (Pennsylvania Public Utility Commission, Docket No. R-2021-3026682), December 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with the City of Lancaster – Water Department's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Maryland Water Service (Public Service Commission of Maryland, Case No. 9671), January 2022. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Commonwealth Edison Company (Illinois Commerce Commission, ICC Docket No. 21-0607 & ICC Docket No. 21-0739 (consolidated), February 2022. Provided testimony related to the review and evaluation of the rate effects of Commonwealth Edison's misconduct admitted in the Deferred Prosecution Agreement between the United States Attorney for the Northern District of Illinois and Commonwealth Edison. Provided testimony on behalf of the Office of the Illinois Attorney General, the City of Chicago, and the Citizens Utility Board.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Capital Budget Proceeding), February 2022. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2023 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2022 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2022. Presented testimony regarding the appropriate adjustments to the 2022 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2023 Special Rate Proceeding), April 2022. Presented testimony that demonstrated Philadelphia Water Department's outperformance and proposed a sharing of the utility's outperformance earnings. Presented testimony on behalf of the Public Advocate.

Maine Water Company-Camden& Rockland Division (Maine Public Utilities Commission, Docket No. 2022-00056), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Freeport Division (Maine Public Utilities Commission, Docket No. 2022-00057), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Millinocket Division (Maine Public Utilities Commission, Docket No. 2022-00058), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Oakland Division (Maine Public Utilities Commission, Docket No. 2022-00059), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2022-3031211), June 2022. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Columbia Gas of Pennsylvania's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Operating Budget Proceeding), June 2022. Presented testimony on the reasonableness of the Fiscal Year 2023 Operating Budget on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9680), July 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Oncor Electric Delivery Company (Public Utility Commission of Texas, PUC Docket No. 53601), August 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Department of Defense and Federal Executive Agencies.

Cheyenne Light, Fuel and Power Company d/b/a Black Hills Energy (Wyoming Public Service Commission, Docket No. 20003-214-ER-22), November 2022. Presented testimony, on behalf of Microsoft Corporation, on rate base and cost of service issues.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2022-00152), December 2022. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the company's request for a multi-year rate plan.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-2022-3035730), January 2023. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with National Fuel Gas Distribution Corporation's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Capital Budget Proceeding), February 2023. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2023 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2023. Presented testimony regarding the appropriate adjustments to the 2023 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2024 - 2025 Rates Proceeding), April 2023. Presented testimony on behalf of the Public Advocate on revenue requirements and issues relating to the Department's proposed two-year rate plan.

Dayton Power and Light Company d/b/a AES Ohio (The Public Utilities Commission of Ohio, Case No. 22-900-EL-SSO), April 2023. Presented testimony addressing the recovery of deferred costs and regulatory assets as part of AES Ohio's Application for Approval of Its Electric Security Plan on behalf of the Office of the Ohio Consumers' Counsel.

Maine Water Company- Biddeford & Saco Division (Maine Public Utilities Commission, Docket No. 2023-00065), June 2023. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Potomac Edison Company (Public Service Commission of Maryland, Case No. 9695), June 2023. Presented testimony on rate base, cost of service and accounting issues on behalf of the Office of People's Counsel.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2023 - 2024 Operating Budget Proceeding), June 2023. Presented testimony identifying issues and recommendations to be considered in approving the Fiscal Year 2024 Operating Budget on behalf of the Public Advocate.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2023-00051), July 2023. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2024 Capital Budget Amendment), August 2023. Presented testimony as to the appropriateness of Philadelphia Gas Works' amendments to the Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Evergy Kansas Central, Inc. (Kansas State Corporation Commission, Docket No. 23-EKCE-775-RTS), August 2023. Assisted the U.S. Department of Defense and the Federal Executive Agencies with Evergy Kansas Central, Inc. application for an increase in rates. Provided testimony on accounting issues including test year revenue requirements.

American Transmission Systems, Inc., Mid-Atlantic Interstate Transmission, LLC and Trans-Allegheny Interstate Line Company (Pennsylvania Public Utility Commission, Docket Nos. A-2023-3040481, A-2023-3040482, A-2023-3040483, G-2023-3040484 and G-2023-3040485), August 2023. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with investigation of Joint Applicants application to sell additional equity stake in FirstEnergy Transmission LLC to North American Transmission Company II, L.P. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric and Gas Divisions) (Massachusetts Department of Public Utilities, Docket Nos. D.P.U. 23-80 & 23-81), December 2023. Assisted the Massachusetts Office of Attorney General (AGO) with Fitchburg Gas and Electric Light Company's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2024 - 2025 Capital Budget Proceeding), February 2024. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 23-30-WW), March 2024. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Massachusetts Electric Company and Nantucket Electric Company, d/b/a National Grid (Massachusetts Department of Public Utilities, Docket Nos. D.P.U. 23-150), March 2024. Assisted the Massachusetts Office of Attorney General (AGO) with National Grid's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2024-Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), April 2024. Presented testimony regarding the appropriate adjustments to the 2024 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Pennsylvania-American Water Company, Manwalamink Water Company and Manwalamink Sewer Company (Pennsylvania Public Utility Commission, Docket Nos. A-2023-3044418, A-2023-3044419, A-2023-3044421, A-2023-3044422), May 2024. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with investigation of Pennsylvania-American application to acquire Manwalamink Water Company and Manwalamink Sewer Company. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

Veolia Water Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket Nos. R-2024-3045192 and R-2024-3045193, May 2024. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Veolia Water Pennsylvania's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Dominion Energy South Carolina, Inc. (South Carolina Public Service Commission, Docket No. 2024-34-E), June 2024. Assisted the U.S. Department of Defense and the Federal Executive Agencies with Dominion Energy South Carolina, Inc.'s application for an increase in rates. Provided testimony on accounting issues including test year revenue requirements.

Versant Maine (Maine Public Utilities Commission, Docket No. 2023-00336), June 2024. Assisted the Maine Office of Public Advocate (OPA) with Versant's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maryland Water Service (Public Service Commission of Maryland, Case No. 9729), June 2024. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2024 - 2025 Operating Budget Proceeding), June 2024. Presented testimony identifying issues and recommendations to be considered in approving the Fiscal Year 2025 Operating Budget on behalf of the Public Advocate.

Elizabethtown Gas Company (New Jersey Board of Public Utilities, BPU Docket No. GR24020158), June-August 2024. Assisted the Division of Rate Counsel with the investigation and litigation of Elizabethtown Gas Company's application for an increase in rates. Mr. Morgan investigated the Company's claimed revenue requirement and assisted the Division of Rate Counsel on accounting issues and participated in the settlement negotiations leading to the case resolution.

New Jersey Natural Gas Company (New Jersey Board of Public Utilities, BPU Docket No. GR19020278), July-September 2024. Assisted the Division of Rate Counsel with the investigation and litigation of New Jersey Natural Gas Company's Request for Approval to Implement an Infrastructure Investment Program and Associated Cost Recovery Mechanism.

City of Newport Utilities Department Water Division (Rhode Island Public Utilities Commission, Docket No. 24-30-WW), October 2024. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Staff-Assisted Rate Case for Nine Water Utilities Located in Southern Maryland (Maryland Public Service Commission, Case No. 9750), November 2024. Engaged by the Maryland Office of People's Counsel to review, evaluate and determine the reasonableness of the revenue requirement of the Commission Staff-assisted Rate Case for nine small water utilities.

Maine Water Company-Camden & Rockland Division (Maine Public Utilities Commission, Docket No. 2024-00291), January 2025. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2025 - 2026 Capital Budget Proceeding), February 2025. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2026 Capital Budget on behalf of the Public Advocate.

City of Woonsocket Water Division (Rhode Island Public Utilities Commission, Docket No. 25-01-WW), April 2025. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska, Docket No. U-24-030 & U-24-031), April 2025. Presented testimony on water and sewer revenue requirements/cost of service issues on behalf of the United States Department of Defense and All Other Federal Executive Agencies.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2025 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), April 2025. Presented testimony regarding the appropriate adjustments to the 2025 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2026 - 2027 Rates Proceeding), May 2025. Presented testimony on behalf of the Public Advocate on revenue requirements and issues relating to the Department's proposed two-year rate plan.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2025 - 2026 Operating Budget Proceeding), June 2025. Presented testimony identifying issues and recommendations to be considered in approving the Fiscal Year 2026 Operating Budget on behalf of the Public Advocate.

Loring Development Authority (Maine Public Utilities Commission, Docket No. 2024-00300), June 2025. Assisted the Maine Office of Public Advocate (OPA) with the determination Loring Development Authority's initial rates as a regulated utility. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including the test year cost of service and revenue requirements.

Pike County Light and Power Company, Leatherstocking Gas Company, LLC, Corning Energy Corporation, ACP Series 3 Partnership L.P., Argo Capital Platform (P) 2017, L.P. Argo Capital Platform (K) Series 3, L.P., ACP Crotona Holdings L.P., ACP Crotona Corp., Argo Infrastructure Partners LLC and Apollo Global Management, Inc. (Pennsylvania Public Utility Commission, A-2025-3055264, A-2025-3055265, A-2025-3055335), September 2025. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with investigation of Apollo Global Management, Inc. application to acquire Pike County Light and Power Company and Leatherstocking Gas Company, LLC,. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

American Water Works Company, Inc. ("American Water"), Pennsylvania-American Water Company ("PAWC"), Nexus Regulated Utilities, LLC ("Nexus") and Community Utilities of Pennsylvania Inc. ("CUPA") for all the necessary authority, approvals, and certificates of public convenience under Sections 1102 and 1103 of the Pennsylvania Public Utility Code to approve the transfer of control of CUPA from Nexus to American Water. (Pennsylvania Public Utility Commission, A-2025-3055551, A-2025-3055552, A-2025-3055553, A-2025-3055554), October 2025. Assisted the Pennsylvania Office of Consumer Advocate (OCA)

with investigation of Pennsylvania-American Water application to acquire Community Utilities of Pennsylvania Inc. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

Energy Center Harrisburg LLC. (Pennsylvania Public Utility Commission, Docket No. R-2025-3055959, October 2025. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with the evaluation of Energy Center Harrisburg LLC's request for a base rate increase. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

City of Lancaster – Water Department (Pennsylvania Public Utility Commission, Docket No. R-2025-3057237), December 2025. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with the City of Lancaster – Water Department's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-2025-3057164), December 2025. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Special Projects

Developed a Uniform System of Accounts and Financial Data Collection Template for five countries participating in the National Association of Regulatory Utility Commissioners (NARUC)/East Africa Regional Energy Regulatory Partnership. Also conducted training seminars and participated as a panel member addressing issues in the utility industry from the perspective of the regulator. This work was conducted by NARUC) and the United States Agency for International Development (USAID).

Other Projects

Texas Gas Transmission Corporation (Federal Energy Regulatory Commission, Docket No. RP93-106). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP93-36). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Texas Gas Transmission Company (Federal Energy Regulatory Commission, Docket No. RP94-423). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Lafourche Telephone Company (Louisiana Public Service Commission, Docket No. U-21181).
Analysis and investigation of earnings and appropriate rate of return on behalf of the
Louisiana Public Service Commission Staff.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket
No. RP95-326). Technical analysis and participation in settlement negotiations on cost of
service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility
Consumer Counselor.

Pymatuning Independent Telephone Company (Pennsylvania Public Utility Commission, Docket
No. R-00953502). Technical analysis and development of settlement position in the
Company's rate case on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 96-0172).
Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on
behalf of Citizens Utility Board.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 97-0157).
Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on
behalf of Citizens Utility Board.

TDS Telecom (Pennsylvania Public Utility Commission, Docket Nos. R-00973892 and R-
00973893). Technical analysis regarding rate base, cost of service, rate design, and rate of
return, and assistance in settlement negotiations in the Company's rate case and alternative
regulatory filing on behalf of the Pennsylvania Office of Consumer Advocate.

Appalachian Power Company (Virginia State Corporation Commission, Case No. PUE 960301).
Technical analysis regarding rate base and cost of service and assistance in settlement
negotiations in the Company's rate case and alternative regulatory filing on behalf of the
Virginia Office of the Attorney General.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 97-580).
Technical analysis regarding attrition and accounting issues in the Company's Transmission
and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission
Staff.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 98-0259).
Technical Analysis of the Company's annual rate filing pursuant to its Price Cap Plan on
behalf of Citizens Utility Board.

Maine Public Service Company (Maine Public Utilities Commission, Docket No. 98-577).
Technical analysis regarding attrition and accounting issues in the Company's Transmission
and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission
Staff.

Bangor Hydro-Electric Company (Maine Public Utilities Commission, Docket No. 97-596).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

TDS Telecom (Maine Public Utilities Commission, Docket Nos. 98-894, 98-895, 98-904, 98-906, 98-911, and 98-912). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Mid-Maine Telecom (Maine Public Utilities Commission, Docket No. 2000-810). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Unitel, Inc. (Maine Public Utilities Commission, Docket No. 2000-813). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Hydraulics International, Inc. (Armed Services Board of Contract Appeals, ASBCA No. 51285).
Technical analysis and support relating to the Economic Adjustment Clause claim on behalf of the Air Force Materiel Command.

Tidewater Telecom and Lincolnville Telephone Company (Maine Public Utilities Commission, Docket Nos. 2002-100 and 2002-99). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

TDS Telecom (Vermont Public Service Board, Docket No. 6576). Technical analysis regarding rate base, cost of service, and depreciation expense on behalf of the Vermont Department of Public Service.

CenterPoint Energy-Entex (Louisiana Public Service Commission, Docket No. U-26720, Subdocket A). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

CenterPoint Energy-Arkla (Louisiana Public Service Commission, Docket No. U-27676).
Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC Rate Stabilization Plan.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC post-Katrina power purchases.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to Entergy Louisiana LLC recovery of storm damage costs.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.