

**EXPERT TESTIMONY
PROVIDED BY
GLENN A. WATKINS**

YEAR	CASE NAME	JURISDICTION	DOCKET NO.	SUBJECT OF TESTIMONY
1985	SAVANNAH ELECT. & PWR CO.	GA. PSC	3523U	SALES FORECAST, RATE DESIGN ISSUES
1990	CENTRAL MAINE PWR CO.	ME. PUC	89-68	MARGINAL COST OF SERVICE
1990	COMMONWEALTH GAS SERVICES (Columbia Gas)	VA. SCC	PUE900034	CLASS COST OF SERVICE
1990	WARNER FRUEHAUF	U.S. BANKRUPTCY CT.	n/a	VALUE OF STOCK, COST OF CAPITAL
1991	W. VA. WATER	WVA PSC	91-140-W-42T	RATE DESIGN
1992	S.C. WORKERS COMPENSATION	SC DEPT OF INSUR	92-034	INTERNAL RATE OF RETURN
1992	GRASS v. ATLAS PLUMBING, et.al.	RICHMOND CIRCUIT CT	n/a	DAMAGES, BREACH OF COVENANT NOT TO COMPETE (PROFFERED TEST)
1992	VIRGINIA NATURAL GAS	VA SCC	PUE920031	JURISDICTIONAL & CLASS COST OF SERVICE
1992	ALLSTATE INSURANCE COMPANY (DIRECT)	N.J. DEPT OF INSUR	INS 06174-92	COST ALLOCATIONS, PROFITABILITY
1992	ALLSTATE INSURANCE COMPANY (REBUTTAL)	N.J. DEPT OF INSUR	INS 06174-92	COST ALLOCATIONS, PROFITABILITY
1993	MOUNTAIN FORD v FORD MOTOR COMPANY	FEDERAL DISTRICT CT	n/a	VEHICLE ALLOCATIONS, INVENTORY LEVELS, INCREMENTAL PROFIT, & DAMAGES
1993	SOUTH WEST GAS CO.	AZ. CORP COMM	U-1551-92-253	DIRECT: CLASS COST ALLOCATIONS
1993	SOUTH WEST GAS CO.	AZ. CORP COMM	U-1551-92-253	SURREBUTTAL: CLASS COST ALLOCATIONS
1993	POTOMAC EDISON CO.	VA. SCC	PUE930033	COST ALLOCATIONS,RATE DESIGN
1995	VIRGINIA AMERICAN WATER CO.	VA. SCC	PUE950003	JURISDICTIONAL ALLOCATIONS
1995	NEW JERSEY AMERICAN WATER COMPANY	N.J. B.P.U.	WR95040165	COST ALLOCATIONS,RATE DESIGN
1995	PIEDMONT NATURAL GAS COMPANY	S.C. P.S.C.	95-715-G	COST ALLOCATIONS,RATE DESIGN,WEATHER NORMALIZATION
1995	CYCLE WORLD v. HONDA MOTOR CO.	VA. DMV	None	MARKET PERFORMANCE, FINANCIAL IMPACT OF NEW DEALER
1996	HOUSE BILL # 1513	VA. GEN'L ASSEMBLY	N/A	WATER / WASTEWATER CONNECTION FEES
1996	VIRGINIA AMERICAN WATER CO.	VA. SCC	PUE950003	JURISDICTIONAL ALLOCATIONS
1996	ELIZABETHTOWN WATER CO.	N.J. B.P.U.	WR95110557	COST ALLOCATIONS,RATE DESIGN
1996	ELIZABETHTOWN WATER CO.	N.J. B.P.U.	WR95110557	SURREBUTTAL COST ALLOCATIONS,RATE DESIGN
1996	SOUTH JERSEY GAS CO.	N.J. B.P.U.	GR96010032	CLASS COST OF SERVICE
1996	VIRGINIA LIABILITY INSURANCE COMPETITION	VA. SCC	INS960164	COST ALLOCATIONS, INSURANCE PROFITABILITY
1996	SOUTH JERSEY GAS CO.	N.J. B.P.U.	GR96010032	REBUTTAL - CLASS COST OF SERVICE
1996	HOUSE BILL # 1513	VA. GEN'L ASSEMBLY	N/A	WATER / WASTEWATER CONNECTION FEES
1997	NISSAN v. CRUMPLER NISSAN	VA. DMV	None	MARKET DETERMINATION & PERFORMANCE
1997	PHILADELPHIA SUBURBAN WATER CO. (DIRECT)	PA. PUC	R-00973952	COST ALLOCATIONS,RATE DESIGN,RATE DISCOUNTS
1997	PHILADELPHIA SUBURBAN WATER CO. (REBUTTAL)	PA. PUC	R-00973952	COST ALLOCATIONS,RATE DESIGN,RATE DISCOUNTS
1997	PHILADELPHIA SUBURBAN WATER CO. (SURREBUTTAL)	PA. PUC	R-00973952	COST ALLOCATIONS,RATE DESIGN,RATE DISCOUNTS
1997	VIRGINIA AMERICAN WATER CO.	VA. SCC	PUE970523	JURISDICTIONAL/CLASS ALLOCATIONS
1998	VIRGINIA ELECTRIC POWER COMPANY	VA. SCC	PUE960296	CLASS COST OF SERVICE and TIME DIFFERENTIATED FUEL COSTS
1998	NEW JERSEY AMERICAN WATER COMPANY	N.J. B.P.U.	WR98010015	CLASS COST OF SERVICE,RATE DESIGN, REVENUES
1998	AMERICAN ELECTRIC POWER COMPANY	VA. SCC	PUE960296	CLASS COST OF SERVICE and TIME DIFFERENTIATED FUEL COSTS
1998	FREEMAN WRONGFUL DEATH	FEDERAL DISTRICT CT.		LOST INCOME, WORK EXPECTANCY
1998	EASTERN MAINE ELECTRIC COOPERATIVE	MAINE PUC	98-596	REVENUE REQUIREMENT
1998	CREDIT LIFE/AH RATE FILING	VA. SCC		PRIMA FACIA RATES, LEVEL OF COMPETITION
1999	CREDIT LIFE & A&H LEGISLATION	VA. GEN'L ASSEMBLY	N/A	COST ALLOCATIONS, INSURANCE PROFITABILITY
1999	MILLER VOLKSWAGEN v. VOLKSWAGEN of AMERICA	VA. DMV	None	VEHICLE ALLOCATIONS/CSI
1999	COLUMBIA GAS of VIRGINIA	VA. SCC	PUE980287	RATE STRUCTURE
1999	NCCI (WORKERS COMPENSATION INSURANCE)	VA. SCC	INS990165	WORKERS COMPENSATION RATES
1999	ROANOKE GAS	VA. SCC	PUE980626	Rate Design/ Weather Norm
2000	PERSON-SMITH v. DOMINION REALTY	RICHMOND CIRCUIT	n/a	LOST INCOME
2000	CREDIT LIFE/AH RATE FILING	VA. SCC		PRIMA FACIA RATES, LEVEL OF COMPETITION
2000	UNITED CITIES GAS	VA. SCC		Cost Allocations/ Rate Design
2001	VERMONT WORKERS COMPENSATION RATE CASE	VT. INSURANCE COMM.	n/a	WORKERS COMPENSATION RATES
2001	SERRA CHEVROLET v. GENERAL MOTORS CORP.	ALABAMA CIRCUIT CT.	98-2089	ECONOMIC DAMAGES
2001	VIRGINIA POWER ELECTRIC RESTRUCTURING	VA. SCC	PUE000584	RATE Design (UNBUNDLING)
2001	AMERICAN ELECTRIC POWER RESTRUCTURING	VA. SCC	PUE010011	RATE Design (UNBUNDLING)
2001	NCCI (WORKERS COMPENSATION INSURANCE)	VA. SCC	INS010190	WORKERS COMPENSATION RATES
2002	PHILADELPHIA SUBURBAN WATER CO. (DIRECT)	PA. PUC	R00016750	COST ALLOCATIONS AND RATE DESIGN
2002	HAROLD MORRIS PERSONAL INJURY	FED. DIST CT (RICHMOND)	n/a	LOST WAGES
2002	PIEDMONT NATURAL GAS	S.C. PSC	2002-63-G	REVENUE RQMT, COST OF CAPITAL
2002	VIRGINIA AMERICAN WATER COMPANY	VA. SCC	PUE-2002-00375	JURISDICTIONAL/CLASS ALLOCATIONS
2002	ROANOKE GAS COMPANY	VA. SCC	PUE-2002-00373	WEATHER NORMALIZATION RIDER
2002	SOUTH CAROLINA ELECTRIC & GAS (ELECTRIC)	S.C. PSC	2002-223-E	REVENUE RQMT.
2003	NCCI (WORKERS COMPENSATION INSURANCE)	VA. SCC	INS-2003-00157	WORKERS COMPENSATION RATES
2003	CREDIT LIFE/AH RATE FILING	VA. SCC		PRIMA FACIA RATES, LEVEL OF COMPETITION
2003	ROANOKE GAS	VA. SCC	PUE-2003-00425	WEATHER NORMALIZATION ADJUSTMENT RIDER
2003	SOUTHWESTERN VIRGINIA GAS CO.	VA. SCC	PUE-2003-00426	WEATHER NORMALIZATION ADJUSTMENT RIDER
2004	SOUTH CAROLINA PIPELINE COMPANY	S.C. PSC	2004-6-G	COST OF GAS AND INTERRUPT. SALES PROGRAM
2004	VIRGINIA AMERICAN WATER COMPANY	VA. SCC	PUE-2003-00539	JURISDICTIONAL/CLASS ALLOCATIONS

**EXPERT TESTIMONY
PROVIDED BY
GLENN A. WATKINS**

YEAR	CASE NAME	JURISDICTION	DOCKET NO.	SUBJECT OF TESTIMONY
2004	SCE&G FUEL CONTRACT	S.C. PSC	2004-126-E	GAS CONTRACT FOR COMBINED CYCLE PLANT
2004	WASHINGTON GAS LIGHT	VA. SCC	PUE-2003-00603	RATE DESIGN/ WNA RIDER
2004	ATMOS ENERGY	VA. SCC	PUE-2003-00507	RATE DESIGN/ WNA RIDER
2004	SCE&G RATE CASE (ELECTRIC)	S.C. PSC	2004-178-E	COST OF CAPITAL/ REV RQMT.
2004	MEDICAL MALPRACTICE LEGISLATION	VA. GENERAL ASSEMBLY	N/A	INDUSTRY RESTRUTURE/ PROFITABILITY
2004	ATLAS HONDA v. HONDA MOTOR CO.	VA. DMV	None	NEW DEALER PROTEST
2004	NCCI (WORKERS COMPENSATION INSURANCE)	VA. SCC	INS-2004-00124	WORKERS COMPENSATION RATES
2004	NATIONAL FUEL GAS DISTRIBUTION	PA. PUC	R00049656	COST ALLOCATIONS/ RATE DESIGN
2005	WASHINGTON GAS LIGHT	VA SCC	PUE-2005-00010	WEATHER NORMALIZATION ADJUSTMENT RIDER
2005	Serra Chevrolet	US Federal Ct.	CV-01-P-2682-S	Dealer incremental profits and costs
2005	NEWTOWN ARTESIAN WATER	PA. PUC		REV. RQMT./ RATE STRUCTURE
2005	CITY OF BETHLEHEM WATER RATE CASE	PA. PUC		REV. RQMT./ RATE STRUCTURE
2005	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	INS-2005-00159	WORKERS COMPENSATION RATES
2005	Virginia Natural Gas	VA SCC	PUE-2005-00057	Revenue Requirement/ Alt. Regulation Plan
2006	Olathe Hyundai v. Hyundai Motors of America	KS DMV	None	Dealer impact analysis
2006	Virginia Credit Life & A&H Prima Facia Rates	VA SCC	INS-2006-00013	Market Structure
2006	Columbia Gas of Virginia	VA SCC	PUE-2005-00098	Revenue Requirements/ Alt. Regulation Plan
2006	PPL Gas	PA. PUC	R-00061398	COST ALLOCATIONS/ RATE DESIGN
2006	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	INS-2006-00197	WORKERS COMPENSATION RATES
2007	Level of Private Pass. Auto Competition	Ma. Dept of Insur	N/A	Private Pass Auto level of competition
2007	WASHINGTON GAS LIGHT	VA SCC	PUE-2006-00059	Cost Allocations/ Rate Design/ Alt Regulation Plan
2007	Valley Energy	PA. PUC	R-00072349	Cost of Capital/Rate Design
2007	Wellsboro Electric	PA. PUC	R-00072350	Cost of Capital/Rate Design
2007	Citizens' Electric Of Lewisburg, Pa	PA. PUC	R-00072348	Cost of Capital/Rate Design
2007	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	INS-2007-00224	WORKERS COMPENSATION RATES
2007	Georgia Power	Ga.PSC	25060-U	Cost Allocations/Rate Design
2008	Columbia Gas of Pennsylvania	PA. PUC	R-2008-2011621	COST ALLOCATIONS/ RATE DESIGN
2008	Greenway Toll Road Investigation	VA. GENERAL ASSEMBLY	N/A	Affiliate Transactions
2008	Puget Sound Energy (Electric)	Wa. UTC	UE-072300	Cost Allocations/Rate Design
2008	Puget Sound Energy (Gas)	Wa. UTC	UE-072301	Cost Allocations/Rate Design
2008	Blue Grass Electric Cooperative	Ky PSC	2008-00011	Cost Allocations/Rate Design
2008	Columbia Gas of Ohio	OH PUC	08-72-GA-AIR, et. al	Cost Allocations/Rate Design
2008	Virginia Natural Gas	Va SCC	PUE-2008-00060	Natl Gas Conservation/ Revenue Decoupling
2008	Equitable Natural Gas	PA. PUC	R-2008-2029325	Cost Allocations/Rate Design/ Discounted Rates
2008	LG&E (Electric)	Ky PSC	2008-000252	Cost Allocations/Rate Design/ Weather Normalization
2008	LG&E (Natural Gas)	Ky PSC	2008-000252	Cost Allocations/Rate Design
2008	Kentucky Utilities	Ky PSC	2008-00251	Cost Allocations/Rate Design/ Weather Normalization
2008	Pike County Natural Gas	PA. PUC	R-2008-2046520	Cost Allocations/Rate Design
2008	Pike County Electric	PA. PUC	R-2008-2046518	Cost Allocations/Rate Design
2008	Newtown Artesian Water	PA. PUC	R-2008-2042293	Revenue Requirement
2009	Leesburg Water & Sewer	Va. Circuit Ct.	Civil Action 42736	Revenue Requirement/ Excess Rates
2009	Central Penn Gas, Inc.	PA. PUC	R-02008-2079675	Cost Allocation/Rate Design
2009	Penn Natural Gas, Inc.	PA. PUC	R-2008-2079660	Cost Allocation/Rate Design
2009	Credit Life/ A&H ratemaking	Va. SCC	n/a	Market Structure and Availability
2009	Fairfax County v. City of Falls Church Virginia	Fairfax Circuit Ct. (Va.)	CL-2008-16114	Water Revenue Requirement
2009	Avista Utilities (Electric)	Wa. UTC	UE-090134	Electric rate Design
2009	Avista Utilities (Gas)	Wa. UTC	UG-090135	Gas Rate design
2009	Columbia Gas of Kentucky	Ky PSC	2009-00141	Cost Allocations/Rate Design
2009	NCCI (Workers Compensation Rates)	VA SCC	INS-2009-00142	Workers Compensation Rates
2009	Duke Energy of Kentucky (Gas)	Ky. PSC	2009-00202	Rate Design
2009	Duke Energy Carolinas (Electric)	NC UC	E-7 Sub 909	Cost Allocations/Rate Design
2009	PacifiCorp	Wa. UTC	UE-090205	Rate Design/Low Income
2009	Puget Sound Energy (Electric)	Wa. UTC	UE-090704	Cost Allocations/Rate Design
2009	Puget Sound Energy (Gas)	Wa. UTC	UG-090705	Cost Allocations/Rate Design
2009	United Water of Pennsylvania	PA PUC	2009-212287	Cost Allocations/Rate Design
2010	Aqua Virginia, Inc.	VA SCC	PUE-2009-00059	Rate Design
2010	Kentucky Utilities	Ky PSC	2009-00548	Cost Allocations/Rate Design/ Weather Normalization
2010	LG&E (Electric)	Ky PSC	2009-00549	Cost Allocations/Rate Design
2010	LG&E (Natural Gas)	Ky PSC	2009-00549	Cost Allocations/Rate Design/ Weather Normalization
2010	Philadelphia Gas Works	PA PUC	2009-2139884	Cost Allocations/Rate Design
2010	Columbia Gas of Pennsylvania	PA PUC	2009-2149262	Cost Allocations/Rate Design
2010	PPL Electric Company	PA PUC	2010-2161694	Cost Allocations/Rate Design

**EXPERT TESTIMONY
PROVIDED BY
GLENN A. WATKINS**

YEAR	CASE NAME	JURISDICTION	DOCKET NO.	SUBJECT OF TESTIMONY
2010	York Water Company	PA PUC	2010-2157140	Cost Allocations/Rate Design
2010	Valley Energy, Inc.	PA PUC	2010-2174470	Cost of Capital/Revenue Requirement/Rate Design
2010	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	INS-2010-00126	WORKERS COMPENSATION RATES
2010	Columbia Gas of Virginia	VA SCC	PUE-2010-00017	Cost of Capital/Revenue Requirement/Rate Design
2010	Georgia Power Company	GA PSC	Docket No. 31958	Cost Allocations/Rate Design
2010	City of Lancaster, Bureau of Water	PA PUC	R-2010-2179103	Cost of Capital
2011	Columbia Gas of Pennsylvania	PA PUC	R-2010-2215623	Cost Allocations/Rate Design
2011	Owen Electric Cooperative	KY PSC	PUE-2011-00037	Rate Design
2011	Virginia Natural Gas	VA SCC	PUE-2010-00142	Pipeline Prudency/Cost Allocations/Rate Design
2011	United Water of Pennsylvania	PA PUC	2011-2232985	Cost Allocations/Rate Design
2011	PPL Electric Company (Remand)	PA PUC	2010-2161694	Negotiated Industrial Rate
2011	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	2011-00163	WORKERS COMPENSATION RATES
2011	Artesian Water Company	DE PSC	11-207	Cost Allocations/Rate Design
2011	Arizona-American Water Company	AZ. CORP COMM	W-01303A-10-0448	Excess Capacity/Need For Facilities
2012	Tidewater Utilities, Inc.	DE PSC	11-397	Cost of Capital/Revenue Requirement/Rate Design
2012	PPL Electric	PA PUC	R-2012-2290597	Cost Allocations/Rate Design
2012	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	2012-00144	WORKERS COMPENSATION RATES
2012	Credit Life Accident & Health	VA SCC		Market Structure and Performance
2012	Avista Utilities (Electric)	Wa. UTC	UE-120436	Electric rate Design
2012	Avista Utilities (Gas)	Wa. UTC	UG-120437	Gas Rate design
2012	Kentucky Utilities	Ky PSC	2012-00221	Cost Allocations/Rate Design/ Weather Normalization
2012	LG&E (Electric)	Ky PSC	2012-00222	Cost Allocations/Rate Design
2012	LG&E (Natural Gas)	Ky PSC	2012-00222	Cost Allocations/Rate Design/ Weather Normalization
2012	Columbia Gas of Pennsylvania	PA PUC	2012-2321748	Cost Allocations/Rate Design/Revenue Distribution
2013	Virginia Natural Gas - CARE Plan	VA SCC	2012-00118	Energy Conservation and Decoupling
2013	Columbia Gas of Maryland	MD OPC	9316	Cost Allocations/Rate Design
2013	Delmarva Power & Light	DE PSC	12-546	Revenue Requirement/Rate Design
2013	PacifiCorp	Wa. UTC	13-0043	Residential Customer Charges
2013	Gas-On-Gas Generic Investigation	PA PUC	2012-232-0323	Treatment of Rate Discounts
2013	Northern Virginia Electric Cooperative Pole Attachment Fees	VA SCC	2013-00055	Financial Performance
2013	Georgia Power Company	GA PSC	36989	Cost Allocations/Rate Design
2013	Atmos Energy Kentucky	KY PSC	2013-00148	Cost Allocations/Rate Design
2013	Columbia Gas of Kentucky	KY PSC	2013-00167	Cost Allocations/Rate Design
2013	NCCI (Workers Compensation Insurance)	VA SCC	INS-2013-00158	Workers Compensation Rates
2013	Duquesne Light Company	PA PUC	R-2013-2372129	Cost Allocations/Rate Design