

Brubaker & Associates, Inc.
Testimony Filed Since
09/01/2023
by Michael P. Gorman

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<u>Date Filed</u>	<u>State</u>	<u>Type</u>	<u>Subjects</u>	<u>Witness</u>	<u>PL Utility</u>	<u>PL Docket</u>
9/1/2023	NV	Direct / Responsive	Rate of Return / Capital Structure	MPG	Nevada Power Company	23-06007/23-06008
9/5/2023	KS	Rebuttal / Cross-Answer	Rate of Return / Capital Structure; Projected Plant; Rate Affordability; In	MPG	Evergy KS Central & Evergy KS Metro	23-EKCE-775-RTS
9/5/2023	TX	Direct / Responsive	Rate of Return / Cost of Service / Revenue Spread	MPG	Atmos Pipeline - Texas	13758
9/8/2023	NJ	Direct / Responsive	Cost of Service / Revenue Spread	MPG	Jersey Central Power & Light Company	ER23030144
10/3/2023	KS	Stipulations / Agreements	Stipulation / Agreements / Settlement	MPG	Evergy KS Central & Evergy KS Metro	23-EKCE-775-RTS
10/12/2023	IN	Direct / Responsive	Prepaid Pension Asset; Material & Supplies; Vegetation Management; E	MPG	AES Indiana	45911
10/20/2023	CO	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Public Service Co of Colorado	23AL-0243E
11/15/2023	IN	Direct / Responsive	Storm Costs; Nuclear Decommissioning Costs; Prepaid Pension Asset; M	MPG	Indiana Michigan Power Company	45933
11/17/2023	CO	Rebuttal / Cross-Answer	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Public Service Co of Colorado	23AL-0243E
12/1/2023	NM	Direct / Responsive	Off-System Sales; CCN; RPS Rider; PTCs and ITCs	MPG	Southwestern Public Service Company	23-00252-UT
12/14/2023	CA	Direct / Responsive	Return on Equity / Capital Structure	MPG	California - Various Utilities	A.22-04-008, A.22-04-009, A.22-04-01
1/12/2024	DC	Direct / Responsive	Revenue Requirement	MPG	Potomac Electric Power Company	FC1176
1/29/2024	CA	Direct / Responsive	Rate of Return / Capital Structure; Capital Additions	MPG	California - Various Utilities	A.22-04-008, A.22-04-009, A.22-04-01
1/31/2024	IN	Direct / Responsive	Rate of Return / Capital Structure; Prepaid Pension Asset; Rate Case E	MPG	Northern Indiana Public Service Company	45967
2/6/2024	IN	Direct / Responsive	Fuel Adjustment Clause / Cost Allocation	MPG	CenterPoint Energy Indiana South	45564 S1
2/21/2024	NM	Direct / Responsive	Incentive Compensation; Labor Expenses; Inflation Adjustment; Class C	MPG	New Mexico Gas Company, Inc.	23-00255-UT
2/26/2024	CA	Rebuttal / Cross-Answer	Rate of Return / Capital Structure	MPG	California - Various Utilities	A.22-04-008, A.22-04-009, A.22-04-01
2/28/2024	IN	Rebuttal / Cross-Answer	Fuel Adjustment Clause / Cost Allocation	MPG	CenterPoint Energy Indiana South	45564 S1
2/29/2024	CA	Direct / Responsive	Vegetation Management; Incentive Compensation; CWC; Infrastructure	MPG	Southern California Edison Company	A.23-05-010
3/12/2024	IN	Direct / Responsive	Prepaid Pension Asset; EADIT; Revenues; Incentive Compensation; Ra	MPG	CenterPoint Energy Indiana South	45990
3/13/2024	NM	Stipulations / Agreements	Incentive Compensation; Labor Expenses; Inflation Adjustment; Class C	MPG	New Mexico Gas Company, Inc.	23-00255-UT
3/14/2024	AK	Direct / Responsive	Cost of Service / Revenue Spread / Rate Design	MPG	Chugach Electric Association, Inc.	U-23-047, U-23-048
3/22/2024	NM	Stipulations / Agreements	Rate Design; Renewable Energy Purchase Program	MPG	Southwestern Public Service Company	23-00271-UT
3/25/2024	IN	Stipulations / Agreements	Settlement / Revenue Requirement	MPG	Northern Indiana Public Service Company	45967
4/16/2024	IN	Direct / Responsive	CPCN	MPG	Northern Indiana Public Service Company	45947
4/22/2024	DC	Surrebuttal	Revenue Requirement	MPG	Potomac Electric Power Company	FC1176
5/1/2024	MT	Direct / Responsive	Avoided Cost; Purchased Power Agreement	MPG	NorthWestern Energy	2024.04.047
5/3/2024	OK	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Oklahoma Gas and Electric Company	PUD 2023-000087
5/13/2024	IL	Direct / Responsive	Rate of Return / Capital Structure; OPEB	MPG	Ameren Illinois	24-0238
5/16/2024	OK	Rebuttal / Cross-Answer	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Oklahoma Gas and Electric Company	PUD 2023-000087
5/16/2024	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	AEP Texas Inc.	56165
5/20/2024	IN	Stipulations / Agreements	Revenue Requirement	MPG	CenterPoint Energy Indiana South	45990
5/28/2024	AZ	Direct / Responsive	Rate of Return / Return on Equity / Capital Structure	MPG	Foothills Water & Sewer, LLC	WS-21182A-23-0292
6/6/2024	FL	Direct / Responsive	Cost of Service / Revenue Allocation / Rate Design	MPG	Tampa Electric Company	20240026-EI
6/12/2024	IN	Direct / Responsive	IT Cost / Regulatory Asset	MPG	Northern Indiana Public Service Company	46025
6/19/2024	TX	Direct / Responsive	Rate of Return / Return on Equity / Cost of Debt / Capital Structure	MPG	CenterPoint Energy Houston Electric, LLC	56211
6/28/2024	VA	Direct / Responsive	Rate of Return / Return on Equity / Cost of Debt / Capital Structure	MPG	Virginia-American Water Company	PUR-2023-00194
7/3/2024	IL	Rebuttal / Cross-Answer	Return on Equity / Capital Structure	MPG	Ameren Illinois	22-0487/23-0082
7/11/2024	IN	Direct / Responsive	Rate of Return / Capital Structure / Cost of Debt / Revenue Requirement	MPG	Duke Energy Indiana, LLC	46038
7/29/2024	IN	Direct / Responsive	Transmission, Distribution and Storage System Improvement Charge (T	MPG	Northern Indiana Public Service Company	45557 TDSIC 5
7/29/2024	CA	Direct / Responsive	Cost Allocation / Revenue Requirement	MPG	Pacific Gas and Electric Company	A.24-03-018
8/1/2024	CA	Direct / Responsive	Memorandum Accounts; Recovery of Wildfire and Gas Safety Costs	MPG	Pacific Gas and Electric Company	A.23-06-008
8/2/2024	IN	Stipulations / Agreements	Revenue Requirement	MPG	CenterPoint Energy Indiana South	45990
8/6/2024	WA	Direct / Responsive	Financial Integrity / Rate Affordability / Credit Metrics / Construction Wo	MPG	Puget Sound Energy, Inc.	UE-240004 / UG-240005
8/7/2024	MT	Rebuttal / Cross-Answer	Avoided Cost; Purchased Power Agreement	MPG	NorthWestern Energy	2024.04.047
8/12/2024	OK	Direct / Responsive	Cost of Service / Rate Design	MPG	Public Service Co of Oklahoma	PUD 2023-000086
8/13/2024	IN	Direct / Responsive	IRS Private Letter Ruling / Cost of Service / Deferred Taxes	MPG	Indiana Michigan Power Company	46080
8/20/2024	CA	Rebuttal / Cross-Answer	Cost Allocation	MPG	Pacific Gas and Electric Company	A.24-03-018
9/25/2024	WA	Direct / Responsive	Rate of Return / Capital Structure	MPG	Cascade Natural Gas Corporation	UG-240008
10/17/2024	UT	Direct / Responsive	Wildfire Costs - Rate of Return / Capital Structure; Incentive Compensa	MPG	Rocky Mountain Power	24-035-04
10/22/2024	VA	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Virginia Electric and Power Company	PUR-2024-00097
11/15/2024	UT	Rebuttal / Cross-Answer	Rate of Return / Capital Structure	MPG	Rocky Mountain Power	24-035-04
12/19/2024	IN	Direct / Responsive	Rate of Return / Capital Structure; Labor Expense; Vegetation Manager	MPG	Northern Indiana Public Service Company	46120
12/20/2024	WY	Direct / Responsive	Insurance Expense; Wildfire Plan	MPG	Rocky Mountain Power	20000-671-ER-24 (Record No. 17659)

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1/3/2025	AZ	Direct / Responsive	Rate of Return / Capital Structure	MPG	Liberty Utilities	W-2074A-23-0337 et al.
1/17/2025	MT	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Investment D	MPG	NorthWestern Energy	2024.05.053
1/21/2025	DE	Direct / Responsive	Performance Based Ratemaking	MPG	Delmarva Power & Light Company	24-0868
2/7/2025	UT	Direct / Responsive	Insurance Costs	MPG	Rocky Mountain Power	24-035-04
2/14/2025	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Wind Energy Transmission Texas, LLC	57299
3/3/2025	CA	Direct / Responsive	Wildfire Expenses	MPG	Pacific Gas and Electric Company	A.24-08-004
3/14/2025	KS	Direct / Responsive	Riders/Trackers	MPG	Evergy KS Central & Evergy KS Metro	25-EKCE-207-PRE
3/21/2025	KS	Rebuttal / Cross-Answer	Generation Additions; Generation Ratemaking Principles	MPG	Evergy KS Central & Evergy KS Metro	25-EKCE-207-PRE
4/1/2025	IN	Direct / Responsive	Affiliate Companies/Transactions	MPG	Northern Indiana Public Service Company	46183
4/2/2025	CA	Rebuttal / Cross-Answer	Rate of Return / Capital Structure	MPG	Pacific Gas and Electric Company	A.24-08-004
4/4/2025	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Cross Texas Transmission	57467
4/16/2025	MT	Stipulations / Agreements	Revenue Requirement; Class Cost of Service / Rate Design / Revenue	MPG	NorthWestern Energy	2024.05.053
4/28/2025	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Electric Transmission Texas, LLC	57518
5/2/2025	KS	Supplemental	Fuel Costs/Prices; Natural Gas Availability	MPG	Evergy KS Central & Evergy KS Metro	25-EKCE-207-PRE
5/5/2025	NM	Direct / Responsive	BESS; Off-System Sales Margins; Tax Credits	MPG	Southwestern Public Service Company	24-00270-UT
5/9/2025	NV	Direct / Responsive	Rate of Return / Capital Structure	MPG	NV Energy	25-02016
5/21/2025	NM	Direct / Responsive	Riders	MPG	Southwestern Public Service Company	25-00027-UT
6/3/2025	CA	Direct / Responsive	Wildfires	MPG	Southern California Edison Company	A.24-10-002
6/4/2025	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	El Paso Electric Company	57568
6/16/2025	OH	Direct / Responsive	Rate of Return / Capital Structure	MPG	Vectren Energy Delivery of Ohio, Inc.	24-0832-GA-AIR
7/9/2025	FL	Rebuttal / Cross-Answer	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Florida Power & Light Company	20250011-EI
7/9/2025	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Sharyland Utilities, L.L.C.	57994
7/16/2025	VA	Direct / Responsive	Incentive Compensation; Rate of Return / Capital Structure	MPG	Virginia Electric and Power Company	PUR-2025-00058
7/25/2025	MI	Rebuttal / Cross-Answer	Renewable Energy Surcharge	MPG	Upper Michigan Energy Resources Corp.	U-21813
7/30/2025	ID	Direct / Responsive	Electric Service Agreement; Conditions for Large Load Customers	MPG	Idaho Power Company	IPC-E-24-44
7/30/2025	CA	Direct / Responsive	Rate of Return / Capital Structure	MPG	Pacific Gas and Electric Company	25-03-010
8/15/2025	ID	Surrebuttal	Large Load Customer Additions	MPG	Idaho Power Company	IPC-E-24-44
8/26/2025	UT	Direct / Responsive	Rate of Return / Capital Structure	MPG	Enbridge Gas - Utah	25-057-06
8/29/2025	KY	Direct / Responsive	Rate of Return / Capital Structure	MPG	Kentucky Utilities Co./Louisville G&E	2025-00113 & 2025-00114
9/3/2025	FL	Stipulations / Agreements	Stipulation and Agreement	MPG	Florida Power & Light Company	20250011-EI
9/5/2025	KS	Stipulations / Agreements	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Evergy KS Central & Evergy KS Metro	25-EKME-315-TAR
9/9/2025	IN	Direct / Responsive	Rate of Return / Capital Structure; Vegetation Management; Prepaid Pe	MPG	AES Indiana	46258
9/16/2025	SC	Direct / Responsive	Rate of Return / Capital Structure	MPG	Duke Energy Progress, LLC	2025-154-E
9/26/2025	NC	Direct / Responsive	Rate of Return / Capital Structure	MPG	Aqua North Carolina, Inc.	W-218, Sub 629
9/30/2025	MI	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Consumers Energy Company	U-21870
10/6/2025	WV	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Hope Gas, Inc.	25-0417-G-42T
10/17/2025	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Oncor Electric Delivery Company LLC	58306
10/21/2025	WV	Rebuttal / Cross-Answer	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Hope Gas, Inc.	25-0417-G-42T
10/21/2025	MI	Rebuttal / Cross-Answer	Economic Development Rate	MPG	Consumers Energy Company	U-21870
10/22/2025	IN	Direct / Responsive	Settlement Agreement	MPG	AES Indiana	46258
12/12/2025	IN	Stipulations / Agreements	Settlement/Stipulation and Agreement	MPG	Indiana Michigan Power Company	46301
1/9/2026	IN	Rebuttal / Cross-Answer	Settlement/Stipulation and Agreement	MPG	AES Indiana	46258
1/27/2026	IN	Direct / Responsive	Special Contract; Large Load / Data Centers	MPG	Northern Indiana Public Service Company	46322
2/9/2026	MT	Direct / Responsive	Merger	MPG	NorthWestern Energy	2025.10.078
2/9/2026	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Texas-New Mexico Power Company	58964
2/13/2026	CA	Direct / Responsive	CWC; Incentive Compensation; Infrastructure Program	MPG	Pacific Gas and Electric Company	A.25-05-009
2/20/2026	NS	Direct / Responsive	Tariffs; Class Cost of Service / Rate Design / Revenue Allocation	MPG	Nova Scotia Power	M12661
2/26/2026	IN	Stipulations / Agreements	Affiliate Transaction; PPA	MPG	Northern Indiana Public Service Company	46322
2/27/2026	CA	Direct / Responsive	Infrastructure Rider	MPG	Pacific Gas and Electric Company	A.25-05-009
3/2/2026	AZ	Direct / Responsive	Formula Rate Plan	MPG	Arizona Public Service Company	E-01345A-25-0105
3/11/2026	IN	Direct / Responsive	Infrastructure Rider	MPG	Northern Indiana Public Service Company	46342
3/17/2026	IN	Direct / Responsive	Infrastructure Rider; Labor Expenses	MPG	City of Bloomington	46330
3/24/2026	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Southwestern Electric Power Company	58819
3/31/2026	CA	Rebuttal / Cross-Answer	Infrastructure Rider; Capital Expenditures	MPG	Pacific Gas and Electric Company	A.25-05-009

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4/10/2026	WV	Direct / Responsive	Infrastructure Riders	MPG	City of Charles Town/C. T. Utility Board	25-1000-LRR-WS-C
4/22/2026	MT	Stipulations / Agreements	Settlement Conditions	MPG	NorthWestern Energy	2025.10.078
4/27/2026	TX	Direct / Responsive	Rate of Return / Capital Structure	MPG	Lone Star Transmission, LLC	59245
5/1/2026	AZ	Surrebuttal	Formula Rate Plan	MPG	Arizona Public Service Company	E-01345A-25-0105
6/30/2026	NM	Stipulations / Agreements	Stipulations/Agreements/Settlements	MPG	Southwestern Public Service Company	25-00079-UT
7/20/2026	FL	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	MPG	Florida City Gas	20260026-GU
7/22/2026	DC	Rebuttal / Cross-Answer	Rate of Return / Capital Structure; Infrastructure Investments; Net Operating Costs	MPG	Potomac Electric Power Company	FC1176