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**REGULATED TESTIMONY LISTING**

| SPONSOR                                   | DATE  | CASE/APPLICANT                    | DOCKET /CASE NO.            | SUBJECT          |
|-------------------------------------------|-------|-----------------------------------|-----------------------------|------------------|
| <b>Arizona Corporation Commission</b>     |       |                                   |                             |                  |
| Tucson Electric Power Company             | 6/25  | Tucson Electric Power Company     | Docket No. G-01933A-25-0103 | Return on Equity |
| UNS Gas                                   | 11/24 | UNS Gas                           | Docket No. G-04204A-24-0237 | Return on Equity |
| Southwest Gas Corporation                 | 02/24 | Southwest Gas Corporation         | Docket No. G-01551A-23-0341 | Return on Equity |
| UNS Electric                              | 11/22 | UNS Electric                      | Docket No. E-04204A-15-0251 | Return on Equity |
| Tucson Electric Power Company             | 6/22  | Tucson Electric Power Company     | Docket No. G-01933A-22-0107 | Return on Equity |
| Southwest Gas Corporation                 | 12/21 | Southwest Gas Corporation         | Docket No. G-01551A-21-0368 | Return on Equity |
| Arizona Public Service Company            | 10/19 | Arizona Public Service Company    | Docket No. E-01345A-19-0236 | Return on Equity |
| Tucson Electric Power Company             | 04/19 | Tucson Electric Power Company     | Docket No. E-01933A-19-0028 | Return on Equity |
| Tucson Electric Power Company             | 11/15 | Tucson Electric Power Company     | Docket No. E-01933A-15-0322 | Return on Equity |
| UNS Electric                              | 05/15 | UNS Electric                      | Docket No. E-04204A-15-0142 | Return on Equity |
| UNS Electric                              | 12/12 | UNS Electric                      | Docket No. E-04204A-12-0504 | Return on Equity |
| <b>Arkansas Public Service Commission</b> |       |                                   |                             |                  |
| Oklahoma Gas and Electric Co              | 10/21 | Oklahoma Gas and Electric Co      | Docket No. D-18-046-FR      | Return on Equity |
| Arkansas Oklahoma Gas Corporation         | 10/13 | Arkansas Oklahoma Gas Corporation | Docket No. 13-078-U         | Return on Equity |

| SPONSOR                                                  | DATE  | CASE/APPLICANT                     | DOCKET /CASE NO.       | SUBJECT          |
|----------------------------------------------------------|-------|------------------------------------|------------------------|------------------|
| <b>California Public Utilities Commission</b>            |       |                                    |                        |                  |
| Pacific Gas & Electric Company                           | 03/25 | Pacific Gas & Electric Company     | 25-03-010              | Return on Equity |
| PacifiCorp, d/b/a Pacific Power                          | 05/22 | PacifiCorp, d/b/a Pacific Power    | Docket No. A-22-05-006 | Return on Equity |
| San Jose Water Company                                   | 05/21 | San Jose Water Company             | A2105004               | Return on Equity |
| <b>Colorado Public Utilities Commission</b>              |       |                                    |                        |                  |
| Public Service Company of Colorado                       | 12/25 | Public Service Company of Colorado | Docket No. 25AL-0499G  | Return on Equity |
| Public Service Company of Colorado                       | 11/25 | Public Service Company of Colorado | Docket No. 25AL-0494E  | Return on Equity |
| Public Service Company of Colorado                       | 01/24 | Public Service Company of Colorado | Docket No. 24AL-____G  | Return on Equity |
| Public Service Company of Colorado                       | 11/22 | Public Service Company of Colorado | Docket No. 22AL-0530E  | Return on Equity |
| Public Service Company of Colorado                       | 01/22 | Public Service Company of Colorado | Docket No. 22AL-0046G  | Return on Equity |
| Public Service Company of Colorado                       | 07/21 | Public Service Company of Colorado | 21AL-0317E             | Return on Equity |
| Public Service Company of Colorado                       | 02/20 | Public Service Company of Colorado | 20AL-0049G             | Return on Equity |
| Public Service Company of Colorado                       | 05/19 | Public Service Company of Colorado | 19AL-0268E             | Return on Equity |
| Public Service Company of Colorado                       | 01/19 | Public Service Company of Colorado | 19AL-0063ST            | Return on Equity |
| Atmos Energy Corporation                                 | 05/15 | Atmos Energy Corporation           | Docket No. 15AL-0299G  | Return on Equity |
| Atmos Energy Corporation                                 | 04/14 | Atmos Energy Corporation           | Docket No. 14AL-0300G  | Return on Equity |
| Atmos Energy Corporation                                 | 05/13 | Atmos Energy Corporation           | Docket No. 13AL-0496G  | Return on Equity |
| <b>Connecticut Public Utilities Regulatory Authority</b> |       |                                    |                        |                  |
| United Illuminating                                      | 11/24 | United Illuminating                | Docket No. 24-10-04    | Return on Equity |

| SPONSOR                                         | DATE  | CASE/APPLICANT                                  | DOCKET /CASE NO.        | SUBJECT          |
|-------------------------------------------------|-------|-------------------------------------------------|-------------------------|------------------|
| The Southern Connecticut Gas Company            | 11/23 | The Southern Connecticut Gas Company            | Docket No. 23-11-02     | Return on Equity |
| Connecticut Natural Gas Corporation             | 11/23 | Connecticut Natural Gas Corporation             | Docket No. 23-11-02     | Return on Equity |
| Connecticut Water Company                       | 10/23 | Connecticut Water Company                       | Docket No. 23-08-32     | Return on Equity |
| United Illuminating                             | 09/22 | United Illuminating                             | Docket No. 22-08-08     | Return on Equity |
| United Illuminating                             | 05/21 | United Illuminating                             | Docket No. 17-12-03RE11 | Return on Equity |
| Connecticut Water Company                       | 01/21 | Connecticut Water Company                       | Docket No. 20-12-30     | Return on Equity |
| Connecticut Natural Gas Corporation             | 06/18 | Connecticut Natural Gas Corporation             | Docket No. 18-05-16     | Return on Equity |
| Yankee Gas Services Co. d/b/a Eversource Energy | 06/18 | Yankee Gas Services Co. d/b/a Eversource Energy | Docket No. 18-05-10     | Return on Equity |
| The Southern Connecticut Gas Company            | 06/17 | The Southern Connecticut Gas Company            | Docket No. 17-05-42     | Return on Equity |
| The United Illuminating Company                 | 07/16 | The United Illuminating Company                 | Docket No. 16-06-04     | Return on Equity |
| <b>Federal Energy Regulatory Commission</b>     |       |                                                 |                         |                  |
| Northern Natural Gas Company                    | 07/25 | Northern Natural Gas Company                    | Docket No. RP25-____    | Return on Equity |
| Sea Robin Pipeline                              | 12/22 | Sea Robin Pipeline                              | Docket No. RP22-____    | Return on Equity |
| Northern Natural Gas Company                    | 07/22 | Northern Natural Gas Company                    | Docket No. RP22-____    | Return on Equity |
| Transwestern Pipeline Company, LLC              | 07/22 | Transwestern Pipeline Company, LLC              | Docket No. RP22-____    | Return on Equity |
| Florida Gas Transmission                        | 02/21 | Florida Gas Transmission                        | Docket No. RP21-441     | Return on Equity |
| TransCanyon                                     | 01/21 | TransCanyon                                     | Docket No. ER21-1065    | Return on Equity |

| SPONSOR                                  | DATE  | CASE/APPLICANT                          | DOCKET /CASE NO.                       | SUBJECT          |
|------------------------------------------|-------|-----------------------------------------|----------------------------------------|------------------|
| Duke Energy                              | 12/20 | Duke Energy                             | Docket No. EL21-9-000                  | Return on Equity |
| Wisconsin Electric Power Company         | 08/20 | Wisconsin Electric Power Company        | Docket No. EL20-57-000                 | Return on Equity |
| Panhandle Eastern Pipe Line Company, LP  | 10/19 | Panhandle Eastern Pipe Line Company, LP | Docket Nos. RP19-78-000<br>RP19-78-001 | Return on Equity |
| Panhandle Eastern Pipe Line Company, LP  | 08/19 | Panhandle Eastern Pipe Line Company, LP | Docket Nos. RP19-1523                  | Return on Equity |
| Sea Robin Pipeline Company LLC           | 11/18 | Sea Robin Pipeline Company LLC          | Docket# RP19-352-000                   | Return on Equity |
| Tallgrass Interstate Gas Transmission    | 10/15 | Tallgrass Interstate Gas Transmission   | RP16-137                               | Return on Equity |
| <b>Idaho Public Utilities Commission</b> |       |                                         |                                        |                  |
| Intermountain Gas Co                     | 05/25 | Intermountain Gas Co                    | C-INT-G-25-02                          | Return on Equity |
| PacifiCorp d/b/a Rocky Mountain Power    | 05/24 | PacifiCorp d/b/a Rocky Mountain Power   | Case No. PAC-E-24-04                   | Return on Equity |
| PacifiCorp d/b/a Rocky Mountain Power    | 05/21 | PacifiCorp d/b/a Rocky Mountain Power   | Case No. PAC-E-24-04                   | Return on Equity |
| Intermountain Gas Co                     | 12/22 | Intermountain Gas Co                    | C-INT-G-22-07                          | Return on Equity |
| PacifiCorp d/b/a Rocky Mountain Power    | 05/21 | PacifiCorp d/b/a Rocky Mountain Power   | Case No. PAC-E-21-07                   | Return on Equity |
| <b>Illinois Commerce Commission</b>      |       |                                         |                                        |                  |
| Peoples Gas Light & Coke Company         | 01/26 | Peoples Gas Light & Coke Company        | D-26-0065                              | Return on Equity |
| North Shore Gas Company                  | 01/26 | North Shore Gas Company                 | D-26-0066                              | Return on Equity |
| Illinois American Water                  | 01/24 | Illinois American Water                 | Docket No. 24-0097                     | Return on Equity |
| Peoples Gas Light & Coke Company         | 01/23 | Peoples Gas Light & Coke Company        | D-23-0069                              | Return on Equity |
| North Shore Gas Company                  | 01/23 | North Shore Gas Company                 | D-23-0068                              | Return on Equity |
| Illinois American Water                  | 02/22 | Illinois American Water                 | Docket No. 22-0210                     | Return on Equity |

| SPONSOR                                                                          | DATE  | CASE/APPLICANT                                                                   | DOCKET /CASE NO.                   | SUBJECT          |
|----------------------------------------------------------------------------------|-------|----------------------------------------------------------------------------------|------------------------------------|------------------|
| North Shore Gas Company                                                          | 02/21 | North Shore Gas Company                                                          | No. 20-0810                        | Return on Equity |
| <b>Indiana Utility Regulatory Commission</b>                                     |       |                                                                                  |                                    |                  |
| Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.                            | 02/24 | Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.                            | Cause No. 46011                    | Return on Equity |
| Southern Indiana Gas and Electric Company d/b/a CenterPoint Energy Indiana South | 12/23 | Southern Indiana Gas and Electric Company d/b/a CenterPoint Energy Indiana South | IURC Cause No. 45990               | Return on Equity |
| Indiana Michigan Power Co.                                                       | 08/23 | Indiana Michigan Power Co.                                                       | IURC Cause No. 45933               | Return on Equity |
| Indiana American Water Company                                                   | 03/23 | Indiana and Michigan American Water Company                                      | IURC Cause No. 45870               | Return on Equity |
| Indiana Michigan Power Co.                                                       | 07/21 | Indiana Michigan Power Co.                                                       | IURC Cause No. 45576               | Return on Equity |
| Indiana Gas Company Inc.                                                         | 12/20 | Indiana Gas Company Inc.                                                         | IURC Cause No. 45468               | Return on Equity |
| Southern Indiana Gas and Electric Company                                        | 10/20 | Southern Indiana Gas and Electric Company                                        | IURC Cause No. 45447               | Return on Equity |
| Indiana and Michigan American Water Company                                      | 09/18 | Indiana and Michigan American Water Company                                      | IURC Cause No. 45142               | Return on Equity |
| Indianapolis Power and Light Company                                             | 12/17 | Indianapolis Power and Light Company                                             | Cause No. 45029                    | Fair Value       |
| Northern Indiana Public Service Company                                          | 09/17 | Northern Indiana Public Service Company                                          | Cause No. 44988                    | Fair Value       |
| Indianapolis Power and Light Company                                             | 12/16 | Indianapolis Power and Light Company                                             | Cause No.44893                     | Fair Value       |
| Northern Indiana Public Service Company                                          | 10/15 | Northern Indiana Public Service Company                                          | Cause No. 44688                    | Fair Value       |
| Indianapolis Power and Light Company                                             | 09/15 | Indianapolis Power and Light Company                                             | Cause No. 44576<br>Cause No. 44602 | Fair Value       |

| SPONSOR                                            | DATE  | CASE/APPLICANT                                | DOCKET /CASE NO.           | SUBJECT          |
|----------------------------------------------------|-------|-----------------------------------------------|----------------------------|------------------|
| Kokomo Gas and Fuel Company                        | 09/10 | Kokomo Gas and Fuel Company                   | Cause No. 43942            | Fair Value       |
| Northern Indiana Fuel and Light Company, Inc.      | 09/10 | Northern Indiana Fuel and Light Company, Inc. | Cause No. 43943            | Fair Value       |
| <b>Iowa Department of Commerce Utilities Board</b> |       |                                               |                            |                  |
| MidAmerican Energy Company                         | 02/25 | MidAmerican Energy Company                    | Docket No. RPU-2025-0001   | Return on Equity |
| Iowa-American Water Company                        | 04/24 | Iowa-American Water Company                   | Docket No. RPU-2024-000_   | Return on Equity |
| MidAmerican Energy Company                         | 06/23 | MidAmerican Energy Company                    | Docket No. RPU-2023-____   | Return on Equity |
| MidAmerican Energy Company                         | 01/22 | MidAmerican Energy Company                    | Docket No. RPU-2022-0001   | Return on Equity |
| Iowa-American Water Company                        | 08/20 | Iowa-American Water Company                   | Docket No. RPU-2020-0001   | Return on Equity |
| <b>Kansas Corporation Commission</b>               |       |                                               |                            |                  |
| Evergy Kansas                                      | 01/25 | Evergy Kansas                                 | Docket No. 25-EKCE-294-RTS | Return on Equity |
| Evergy Kansas                                      | 04/23 | Evergy Kansas                                 | Docket No. 23-EKCE-775-RTS | Return on Equity |
| Atmos Energy Corporation                           | 08/15 | Atmos Energy Corporation                      | Docket No. 16-ATMG-079-RTS | Return on Equity |
| <b>Kentucky Public Service Commission</b>          |       |                                               |                            |                  |
| Kentucky American Water Company                    | 04/25 | Kentucky American Water Company               | Docket No. 2025-____       | Return on Equity |
| Kentucky American Water Company                    | 06/23 | Kentucky American Water Company               | Docket No. 2023-____       | Return on Equity |
| Kentucky American Water Company                    | 11/18 | Kentucky American Water Company               | Docket No. 2018-00358      | Return on Equity |
| <b>Maine Public Utilities Commission</b>           |       |                                               |                            |                  |
| Central Maine Power                                | 09/25 | Central Maine Power                           | Docket No. 2025-____       | Return on Equity |

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| Central Maine Power                                                                 | 08/22 | Central Maine Power                                                                 | Docket No. 2022-00152 | Return on Equity                                 |
| Central Maine Power                                                                 | 10/18 | Central Maine Power                                                                 | Docket No. 2018-194   | Return on Equity                                 |
| <b>Maryland Public Service Commission</b>                                           |       |                                                                                     |                       |                                                  |
| Maryland American Water Company                                                     | 06/18 | Maryland American Water Company                                                     | Case No. 9487         | Return on Equity                                 |
| <b>Massachusetts Department of Public Utilities</b>                                 |       |                                                                                     |                       |                                                  |
| Boston Gas Company                                                                  | 01/26 | Boston Gas Company                                                                  | DPU 26-50             | Return on Equity                                 |
| Berkshire Gas Company                                                               | 11/25 | Berkshire Gas Company                                                               | DPU 25-170            | Return on Equity                                 |
| Massachusetts Electric Company<br>Nantucket Electric Company<br>d/b/a National Grid | 11/23 | Massachusetts Electric Company<br>Nantucket Electric Company<br>d/b/a National Grid | DPU 23-150            | Return on Equity                                 |
| National Grid USA                                                                   | 11/20 | Boston Gas Company                                                                  | DPU 20-120            | Return on Equity                                 |
| Berkshire Gas Company                                                               | 05/18 | Berkshire Gas Company                                                               | DPU 18-40             | Return on Equity                                 |
| Unitil Corporation                                                                  | 01/04 | Fitchburg Gas and Electric                                                          | DTE 03-52             | Integrated Resource Plan;<br>Gas Demand Forecast |
| <b>Michigan Public Service Commission</b>                                           |       |                                                                                     |                       |                                                  |
| Consumers Energy                                                                    | 6/25  | Consumers Energy                                                                    | C-U-21870             | Return on Equity                                 |
| Consumers Energy                                                                    | 12/24 | Consumers Energy                                                                    | C-U-21806             | Return on Equity                                 |
| Upper Michigan Energy Resources Corporation                                         | 05/24 | Upper Michigan Energy Resources Corporation                                         | Case No. U-21541      | Return on Equity                                 |
| Michigan Gas Utilities Corporation                                                  | 03/24 | Michigan Gas Utilities Corporation                                                  | Case No. U-21540      | Return on Equity                                 |
| Indiana Michigan Power Co.                                                          | 09/23 | Indiana Michigan Power Co.                                                          | Case No. U-21461      | Return on Equity                                 |
| Michigan Gas Utilities Corporation                                                  | 03/23 | Michigan Gas Utilities Corporation                                                  | Case No. U-21366      | Return on Equity                                 |
| Michigan Gas Utilities Corporation                                                  | 03/21 | Michigan Gas Utilities Corporation                                                  | Case No. U-20718      | Return on Equity                                 |

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|---------------------------------------------------------------------------------|-------|---------------------------------------------------------------------------------|---------------------------|------------------|
| Wisconsin Electric Power Company                                                | 12/11 | Wisconsin Electric Power Company                                                | Case No. U-16830          | Return on Equity |
| <b>Minnesota Public Utilities Commission</b>                                    |       |                                                                                 |                           |                  |
| Otter Tail Power Company                                                        | 10/25 | Otter Tail Power Company                                                        | E017/GR-25-359            | Return on Equity |
| ALLETE, Inc. d/b/a Minnesota Power                                              | 11/23 | Allete, Inc. d/b/a Minnesota Power                                              | D-E-015/GR-23-155         | Return on Equity |
| CenterPoint Energy Resources                                                    | 11/23 | CenterPoint Energy Resources                                                    | D-G-008/GR-23-173         | Return on Equity |
| Minnesota Energy Resources Corporation                                          | 11/22 | Minnesota Energy Resources Corporation                                          | Docket No. G011/GR-22-504 | Return on Equity |
| CenterPoint Energy Resources                                                    | 11/21 | CenterPoint Energy Resources                                                    | D-G-008/GR-21-435         | Return on Equity |
| ALLETE, Inc. d/b/a Minnesota Power                                              | 11/21 | Allete, Inc. d/b/a Minnesota Power                                              | D-E-015/GR-21-630         | Return on Equity |
| Otter Tail Power Company                                                        | 11/20 | Otter Tail Power Company                                                        | E017/GR-20-719            | Return on Equity |
| ALLETE, Inc. d/b/a Minnesota Power                                              | 11/19 | Allete, Inc. d/b/a Minnesota Power                                              | E015/GR-19-442            | Return on Equity |
| CenterPoint Energy Resources Corporation d/b/a CenterPoint Energy Minnesota Gas | 10/19 | CenterPoint Energy Resources Corporation d/b/a CenterPoint Energy Minnesota Gas | G-008/GR-19-524           | Return on Equity |
| Great Plains Natural Gas Co.                                                    | 09/19 | Great Plains Natural Gas Co.                                                    | Docket No. G004/GR-19-511 | Return on Equity |
| Minnesota Energy Resources Corporation                                          | 10/17 | Minnesota Energy Resources Corporation                                          | Docket No. G011/GR-17-563 | Return on Equity |
| <b>Missouri Public Service Commission</b>                                       |       |                                                                                 |                           |                  |
| Eversource Energy Inc.                                                          | 02/26 | Eversource Energy Inc.                                                          | C-ER-2026-0143            | Return on Equity |
| Ameren Missouri                                                                 | 09/24 | Ameren Missouri                                                                 | File No. GR-2024-0369     | Return on Equity |

| SPONSOR                                  | DATE  | CASE/APPLICANT                  | DOCKET /CASE NO.                                   | SUBJECT          |
|------------------------------------------|-------|---------------------------------|----------------------------------------------------|------------------|
| Missouri American Water Company          | 07/24 | Missouri American Water Company | WR-2024-0320                                       | Return on Equity |
| Ameren Missouri                          | 06/24 | Ameren Missouri                 | File No. ER-2024-0319                              | Return on Equity |
| Evergy Missouri West                     | 02/24 | Evergy Missouri West            | File No. ER-2024-0189                              | Return on Equity |
| Ameren Missouri                          | 08/22 | Ameren Missouri                 | File No. ER-2022-0337                              | Return on Equity |
| Missouri American Water Company          | 07/22 | Missouri American Water Company | Case No. WR-2022-0303<br>Case No. SR-2022-0304     | Return on Equity |
| Evergy Missouri West                     | 01/22 | Evergy Missouri West            | File No. ER-2022-0130                              | Return on Equity |
| Evergy Missouri Metro                    | 01/22 | Evergy Missouri Metro           | File No. ER-2022-0129                              | Return on Equity |
| Ameren Missouri                          | 03/21 | Ameren Missouri                 | Docket No. ER-2021-0240<br>Docket No. GR-2021-0241 | Return on Equity |
| Missouri American Water Company          | 06/20 | Missouri American Water Company | Case No. WR-2020-0344<br>Case No. SR-2020-0345     | Return on Equity |
| Missouri American Water Company          | 06/17 | Missouri American Water Company | Case No. WR-17-0285<br>Case No. SR-17-0286         | Return on Equity |
| <b>Montana Public Service Commission</b> |       |                                 |                                                    |                  |
| Montana-Dakota Utilities Co.             | 9/25  | Montana-Dakota Utilities Co.    | D2025-09-072                                       | Return on Equity |
| Montana-Dakota Utilities Co.             | 7/24  | Montana-Dakota Utilities Co.    | D2024-05-061                                       | Return on Equity |

| SPONSOR                                          | DATE  | CASE/APPLICANT                               | DOCKET /CASE NO.         | SUBJECT          |
|--------------------------------------------------|-------|----------------------------------------------|--------------------------|------------------|
| Montana-Dakota Utilities Co.                     | 11/22 | Montana-Dakota Utilities Co.                 | D2022.11.099             | Return on Equity |
| Montana-Dakota Utilities Co.                     | 06/20 | Montana-Dakota Utilities Co.                 | D2020.06.076             | Return on Equity |
| Montana-Dakota Utilities Co.                     | 09/18 | Montana-Dakota Utilities Co.                 | D2018.9.60               | Return on Equity |
| <b>Public Utilities Commission of Nevada</b>     |       |                                              |                          |                  |
| Nevada Power Company d/b/a NV Energy             | 02/25 | Nevada Power Company d/b/a NV Energy         | 25-02016                 | Return on Equity |
| Sierra Pacific Power Company d/b/a NV Energy     | 02/24 | Sierra Pacific Power Company d/b/a NV Energy | 24-02026                 | Return on Equity |
| Nevada Power Company d/b/a NV Energy             | 06/23 | Nevada Power Company d/b/a NV Energy         | 23-06007                 | Return on Equity |
| Nevada Power Company d/b/a NV Energy             | 03/23 | Nevada Power Company d/b/a NV Energy         | 22-03028                 | Merger benefits  |
| <b>New Hampshire Public Utilities Commission</b> |       |                                              |                          |                  |
| Liberty Utilities (EnergyNorth Natural Gas)      | 07/23 | Liberty Utilities (EnergyNorth Natural Gas)  | Docket No. DG 23-067     | Return on Equity |
| Liberty Utilities (Granite State Electric)       | 05/23 | Liberty Utilities (Granite State Electric)   | Docket No. DE 23-039     | Return on Equity |
| Public Service Company of New Hampshire          | 05/19 | Public Service Company of New Hampshire      | DE-19-057                | Return on Equity |
| <b>New Jersey Board of Public Utilities</b>      |       |                                              |                          |                  |
| South Jersey Gas Company                         | 11/25 | South Jersey Gas Company                     | D-GR25110627             | Return on Equity |
| New Jersey American Water Company, Inc.          | 02/24 | New Jersey American Water Company, Inc.      | WR2401056                | Return on Equity |
| Elizabethtown Gas Company                        | 2/24  | Elizabethtown Gas Company                    | GR24020158               | Return on Equity |
| Public Service Electric and Gas Company          | 12/23 | Public Service Electric and Gas Company      | ER23120924<br>GR23120925 | Return on Equity |
| New Jersey American Water Company, Inc.          | 01/22 | New Jersey American Water Company, Inc.      | WR22010019               | Return on Equity |

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| Public Service Electric and Gas Company                                   | 10/20 | Public Service Electric and Gas Company                                   | EO18101115                                       | Return on Equity |
| New Jersey American Water Company, Inc.                                   | 12/19 | New Jersey American Water Company, Inc.                                   | WR19121516                                       | Return on Equity |
| Public Service Electric and Gas Company                                   | 04/19 | Public Service Electric and Gas Company                                   | EO18060629<br>GO18060630                         | Return on Equity |
| Public Service Electric and Gas Company                                   | 02/18 | Public Service Electric and Gas Company                                   | GR17070776                                       | Return on Equity |
| Public Service Electric and Gas Company                                   | 01/18 | Public Service Electric and Gas Company                                   | ER18010029<br>GR18010030                         | Return on Equity |
| <b>New Mexico Public Regulation Commission</b>                            |       |                                                                           |                                                  |                  |
| Southwestern Public Service Company                                       | 07/19 | Southwestern Public Service Company                                       | 19-00170-UT                                      | Return on Equity |
| Southwestern Public Service Company                                       | 10/17 | Southwestern Public Service Company                                       | Case No. 17-00255-UT                             | Return on Equity |
| Southwestern Public Service Company                                       | 12/16 | Southwestern Public Service Company                                       | Case No. 16-00269-UT                             | Return on Equity |
| Southwestern Public Service Company                                       | 10/15 | Southwestern Public Service Company                                       | Case No. 15-00296-UT                             | Return on Equity |
| Southwestern Public Service Company                                       | 06/15 | Southwestern Public Service Company                                       | Case No. 15-00139-UT                             | Return on Equity |
| <b>New York State Department of Public Service</b>                        |       |                                                                           |                                                  |                  |
| New York State Electric and Gas Company<br><br>Rochester Gas and Electric | 06/25 | New York State Electric and Gas Company<br><br>Rochester Gas and Electric | 25-E-0375<br>25-G-0378<br>25-E-0379<br>25-G-0380 | Return on Equity |
| Liberty Utilities (New York Water)                                        | 5/23  | Liberty Utilities (New York Water)                                        | Case 23-W-0235                                   | Return on Equity |
| New York State Electric and Gas Company<br><br>Rochester Gas and Electric | 05/22 | New York State Electric and Gas Company<br><br>Rochester Gas and Electric | 22-E-0317<br>22-G-0318<br>22-E-0319<br>22-G-0320 | Return on Equity |

| SPONSOR                                                                                               | DATE  | CASE/APPLICANT                                                                                        | DOCKET /CASE NO.                                                                     | SUBJECT          |
|-------------------------------------------------------------------------------------------------------|-------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------|
| Corning Natural Gas Corporation                                                                       | 07/21 | Corning Natural Gas Corporation                                                                       | Case No. 21-G-0394                                                                   | Return on Equity |
| Central Hudson Gas and Electric Corporation                                                           | 08/20 | Central Hudson Gas and Electric Corporation                                                           | Electric 20-E-0428<br>Gas 20-G-0429                                                  | Return on Equity |
| Niagara Mohawk Power Corporation                                                                      | 07/20 | National Grid USA                                                                                     | Case No. 20-E-0380<br>20-G-0381                                                      | Return on Equity |
| Corning Natural Gas Corporation                                                                       | 02/20 | Corning Natural Gas Corporation                                                                       | Case No. 20-G-0101                                                                   | Return on Equity |
| New York State Electric and Gas Company<br><br>Rochester Gas and Electric                             | 05/19 | New York State Electric and Gas Company<br><br>Rochester Gas and Electric                             | 19-E-0378<br>19-G-0379<br>19-E-0380<br>19-G-0381                                     | Return on Equity |
| Brooklyn Union Gas Company d/b/a National Grid NY<br>KeySpan Gas East Corporation d/b/a National Grid | 04/19 | Brooklyn Union Gas Company d/b/a National Grid NY<br>KeySpan Gas East Corporation d/b/a National Grid | 19-G-0309<br>19-G-0310                                                               | Return on Equity |
| Central Hudson Gas and Electric Corporation                                                           | 07/17 | Central Hudson Gas and Electric Corporation                                                           | Electric 17-E-0459<br>Gas 17-G-0460                                                  | Return on Equity |
| Niagara Mohawk Power Corporation                                                                      | 04/17 | National Grid USA                                                                                     | Case No. 17-E-0238<br>17-G-0239                                                      | Return on Equity |
| Corning Natural Gas Corporation                                                                       | 06/16 | Corning Natural Gas Corporation                                                                       | Case No. 16-G-0369                                                                   | Return on Equity |
| National Fuel Gas Company                                                                             | 04/16 | National Fuel Gas Company                                                                             | Case No. 16-G-0257                                                                   | Return on Equity |
| KeySpan Energy Delivery                                                                               | 01/16 | KeySpan Energy Delivery                                                                               | Case No. 15-G-0058<br>Case No. 15-G-0059                                             | Return on Equity |
| New York State Electric and Gas Company<br>Rochester Gas and Electric                                 | 05/15 | New York State Electric and Gas Company<br>Rochester Gas and Electric                                 | Case No. 15-E-0283<br>Case No. 15-G-0284<br>Case No. 15-E-0285<br>Case No. 15-G-0286 | Return on Equity |
| <b>North Dakota Public Service Commission</b>                                                         |       |                                                                                                       |                                                                                      |                  |
| Otter Tail Power Company                                                                              | 11/23 | Otter Tail Power Company                                                                              | Case No. PU-23-342                                                                   | Return on Equity |

| SPONSOR                                       | DATE  | CASE/APPLICANT                         | DOCKET /CASE NO.                                                            | SUBJECT          |
|-----------------------------------------------|-------|----------------------------------------|-----------------------------------------------------------------------------|------------------|
| Montana-Dakota Utilities Co.                  | 11/23 | Montana-Dakota Utilities Co.           | Case No. PU-23-341                                                          | Return on Equity |
| Montana-Dakota Utilities Co.                  | 05/22 | Montana-Dakota Utilities Co.           | C-PU-22-194                                                                 | Return on Equity |
| Montana-Dakota Utilities Co.                  | 08/20 | Montana-Dakota Utilities Co.           | C-PU-20-379                                                                 | Return on Equity |
| Northern States Power Company                 | 12/12 | Northern States Power Company          | C-PU-12-813                                                                 | Return on Equity |
| Northern States Power Company                 | 12/10 | Northern States Power Company          | C-PU-10-657                                                                 | Return on Equity |
| <b>Oklahoma Corporation Commission</b>        |       |                                        |                                                                             |                  |
| Oklahoma Gas & Electric                       | 12/23 | Oklahoma Gas & Electric                | Cause No. PUD2023-000087                                                    | Return on Equity |
| Oklahoma Gas & Electric                       | 12/21 | Oklahoma Gas & Electric                | Cause No. PUD 202100164                                                     | Return on Equity |
| Arkansas Oklahoma Gas Corporation             | 01/13 | Arkansas Oklahoma Gas Corporation      | Cause No. PUD 201200236                                                     | Return on Equity |
| <b>Oregon Public Service Commission</b>       |       |                                        |                                                                             |                  |
| Cascade Natural Gas Corporation               | 11/25 | Cascade Natural Gas Corporation        | UG 525                                                                      | Return on Equity |
| PacifiCorp d/b/a Pacific Power & Light        | 02/24 | PacifiCorp d/b/a Pacific Power & Light | Docket No. UE-433                                                           | Return on Equity |
| PacifiCorp d/b/a Pacific Power & Light        | 03/22 | PacifiCorp d/b/a Pacific Power & Light | Docket No. UE-399                                                           | Return on Equity |
| PacifiCorp d/b/a Pacific Power & Light        | 02/20 | PacifiCorp d/b/a Pacific Power & Light | Docket No. UE-374                                                           | Return on Equity |
| <b>Pennsylvania Public Utility Commission</b> |       |                                        |                                                                             |                  |
| American Water Works Company Inc.             | 11/25 | Pennsylvania-American Water Company    | Docket No. R-2025-3057983 (water)<br>Docket No. R-2025-3058051 (wastewater) | Return on Equity |

| SPONSOR                                         | DATE  | CASE/APPLICANT                      | DOCKET /CASE NO.                                                            | SUBJECT          |
|-------------------------------------------------|-------|-------------------------------------|-----------------------------------------------------------------------------|------------------|
| American Water Works Company Inc.               | 11/23 | Pennsylvania-American Water Company | Docket No. R-2023-3043189 (water)<br>Docket No. R-2023-3043190 (wastewater) | Return on Equity |
| American Water Works Company Inc.               | 04/22 | Pennsylvania-American Water Company | Docket No. R-2020-3031672 (water)<br>Docket No. R-2020-3031673 (wastewater) | Return on Equity |
| American Water Works Company Inc.               | 04/20 | Pennsylvania-American Water Company | Docket No. R-2020-3019369 (water)<br>Docket No. R-2020-3019371 (wastewater) | Return on Equity |
| American Water Works Company Inc.               | 04/17 | Pennsylvania-American Water Company | Docket No. R-2017-2595853                                                   | Return on Equity |
| <b>South Dakota Public Utilities Commission</b> |       |                                     |                                                                             |                  |
| Otter Tail Power Co.                            | 06/25 | Otter Tail Power Co.                | D-EL25-022                                                                  | Return on Equity |
| Montana-Dakota Utilities Co.                    | 10/23 | Montana-Dakota Utilities Co.        | Docket No. EL23-020                                                         | Return on Equity |
| MidAmerican Energy Company                      | 05/22 | MidAmerican Energy Company          | D-NG22-005                                                                  | Return on Equity |
| Northern States Power Company                   | 06/14 | Northern States Power Company       | Docket No. EL 14-058                                                        | Return on Equity |
| <b>Tennessee Public Utility Commission</b>      |       |                                     |                                                                             |                  |
| Tennessee American Water Company                | 04/24 | Tennessee American Water Company    | Docket No.24-00032                                                          | Return on Equity |
| <b>Texas Public Utility Commission</b>          |       |                                     |                                                                             |                  |
| Sharyland Utilities, L.L.C.                     | 05/25 | Sharyland Utilities, L.L.C.         | Docket No. 57994                                                            | Return on Equity |
| Electric Transmission Texas LLC                 | 02/25 | Electric Transmission Texas LLC     | Docket No. 57518                                                            | Return on Equity |
| CenterPoint Energy Houston                      | 03/24 | CenterPoint Energy Houston          | D-56211                                                                     | Return on Equity |

| SPONSOR                                                   | DATE  | CASE/APPLICANT                                            | DOCKET /CASE NO.                                         | SUBJECT          |
|-----------------------------------------------------------|-------|-----------------------------------------------------------|----------------------------------------------------------|------------------|
| AEP Texas                                                 | 02/24 | AEP Texas                                                 | D-56165                                                  | Return on Equity |
| Entergy Texas, Inc.                                       | 07/22 | Entergy Texas, Inc.                                       | D-53719                                                  | Return on Equity |
| Southwestern Public Service Commission                    | 08/19 | Southwestern Public Service Commission                    | Docket No. D-49831                                       | Return on Equity |
| Southwestern Public Service Company                       | 01/14 | Southwestern Public Service Company                       | Docket No. 42004                                         | Return on Equity |
| <b>Texas Railroad Commission</b>                          |       |                                                           |                                                          |                  |
| CenterPoint Energy Entex and CenterPoint Energy Texas Gas | 10/23 | CenterPoint Energy Entex and CenterPoint Energy Texas Gas | 2023 Texas Division Rate Case<br>Case No. OS-23-00015513 | Return on Equity |
| <b>Utah Public Service Commission</b>                     |       |                                                           |                                                          |                  |
| PacifiCorp d/b/a Rocky Mountain Power                     | 06/24 | PacifiCorp d/b/a Rocky Mountain Power                     | Docket No. 24-035-04                                     | Return on Equity |
| PacifiCorp d/b/a Rocky Mountain Power                     | 05/20 | PacifiCorp d/b/a Rocky Mountain Power                     | Docket No. 20-035-04                                     | Return on Equity |
| <b>Virginia State Corporation Commission</b>              |       |                                                           |                                                          |                  |
| Virginia American Water Company, Inc.                     | 11/25 | Virginia American Water Company, Inc.                     | Docket No. PUR-2025-00185                                | Return on Equity |
| Virginia American Water Company, Inc.                     | 11/23 | Virginia American Water Company, Inc.                     | Docket No. PUR-2023-00194                                | Return on Equity |
| Virginia American Water Company, Inc.                     | 11/21 | Virginia American Water Company, Inc.                     | Docket No. PUR-2021-00255                                | Return on Equity |
| Virginia American Water Company, Inc.                     | 11/18 | Virginia American Water Company, Inc.                     | Docket No. PUR-2018-00175                                | Return on Equity |
| <b>Washington Utilities Transportation Commission</b>     |       |                                                           |                                                          |                  |
| Cascade Natural Gas Corporation                           | 03/24 | Cascade Natural Gas Corporation                           | Docket No. UG-240008                                     | Return on Equity |
| Puget Sound Energy Inc.                                   | 02/24 | Puget Sound Energy Inc.                                   | Docket No. UE-240004<br>UG-240005                        | Return on Equity |

| SPONSOR                                                | DATE  | CASE/APPLICANT                                         | DOCKET /CASE NO.                                 | SUBJECT          |
|--------------------------------------------------------|-------|--------------------------------------------------------|--------------------------------------------------|------------------|
| PacifiCorp d/b/a Pacific Power & Light                 | 03/23 | PacifiCorp d/b/a Pacific Power & Light                 | Docket No. UE-230172                             | Return on Equity |
| Cascade Natural Gas Corporation                        | 06/20 | Cascade Natural Gas Corporation                        | Docket No. UG-200568                             | Return on Equity |
| PacifiCorp d/b/a Pacific Power & Light                 | 12/19 | PacifiCorp d/b/a Pacific Power & Light                 | Docket No. UE-191024                             | Return on Equity |
| Cascade Natural Gas Corporation                        | 04/19 | Cascade Natural Gas Corporation                        | Docket No. UG-190210                             | Return on Equity |
| <b>West Virginia Public Service Commission</b>         |       |                                                        |                                                  |                  |
| West Virginia American Water Company                   | 05/25 | West Virginia American Water Company                   | Case No. 25-____-W-42T                           | Return on Equity |
| West Virginia American Water Company                   | 05/23 | West Virginia American Water Company                   | Case No. 23-0383-W-42T                           | Return on Equity |
| West Virginia American Water Company                   | 04/21 | West Virginia American Water Company                   | Case No. 21-02369-W-42T                          | Return on Equity |
| West Virginia American Water Company                   | 04/18 | West Virginia American Water Company                   | Case No. 18-0573-W-42T<br>Case No. 18-0576-S-42T | Return on Equity |
| <b>Wisconsin Public Service Commission</b>             |       |                                                        |                                                  |                  |
| Wisconsin Power and Light                              | 04/24 | Wisconsin Power and Light                              | Docket No. 6680-UR-128                           | Return on Equity |
| Wisconsin Electric Power Company and Wisconsin Gas LLC | 04/24 | Wisconsin Electric Power Company and Wisconsin Gas LLC | Docket No. 05-UR-111                             | Return on Equity |
| Wisconsin Power and Light                              | 05/23 | Wisconsin Power and Light                              | Docket No. 6680-UR-124                           | Return on Equity |
| Wisconsin Electric Power Company and Wisconsin Gas LLC | 04/22 | Wisconsin Electric Power Company and Wisconsin Gas LLC | Docket No. 05-UR-110                             | Return on Equity |
| Wisconsin Public Service Corp.                         | 04/22 | Wisconsin Public Service Corp.                         | 6690-UR-127                                      | Return on Equity |
| Alliant Energy                                         |       | Alliant Energy                                         |                                                  | Return on Equity |

| SPONSOR                                                | DATE  | CASE/APPLICANT                                         | DOCKET /CASE NO.           | SUBJECT          |
|--------------------------------------------------------|-------|--------------------------------------------------------|----------------------------|------------------|
| Wisconsin Electric Power Company and Wisconsin Gas LLC | 03/19 | Wisconsin Electric Power Company and Wisconsin Gas LLC | Docket No. 05-UR-109       | Return on Equity |
| Wisconsin Public Service Corp.                         | 03/19 | Wisconsin Public Service Corp.                         | 6690-UR-126                | Return on Equity |
| <b>Wyoming Public Service Commission</b>               |       |                                                        |                            |                  |
| Montana-Dakota Utilities Co.                           | 06/25 | Montana-Dakota Utilities Co.                           | Docket No. 20004-174-ER-25 | Return on Equity |
| Montana-Dakota Utilities Co.                           | 10/24 | Montana-Dakota Utilities Co.                           | Docket No. 30013-415-GR-24 | Return on Equity |
| PacifiCorp d/b/a Rocky Mountain Power                  | 08/24 | PacifiCorp d/b/a Rocky Mountain Power                  | Docket No. 20000-671-ER-24 | Return on Equity |
| PacifiCorp d/b/a Rocky Mountain Power                  | 02/23 | PacifiCorp d/b/a Rocky Mountain Power                  | Docket No. 20000-633-ER-23 | Return on Equity |
| PacifiCorp d/b/a Rocky Mountain Power                  | 03/20 | PacifiCorp d/b/a Rocky Mountain Power                  | Docket No. 20000-578-ER-20 | Return on Equity |
| Montana-Dakota Utilities Co.                           | 05/19 | Montana-Dakota Utilities Co.                           | 30013-351-GR-19            | Return on Equity |

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#### CERTIFICATIONS/ACCREDITATIONS

Certified General Appraiser, licensed in the Commonwealth of Massachusetts