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February 25, 2009

Via Electronic and US Mail

Public Utility Commission
Attn: Filing Center
550 Capitol St. NE #215
P.O. Box 2148
Salem OR 97308-2148

Re: In the Matter of OREGON PUBLIC UTILITY STAFF Requesting the Commission direct PACIFICORP, dba PACIFIC POWER & LIGHT COMPANY, to file tariffs establishing automatic adjustment clauses under the terms of SB 408.

Docket No. UE 177

Dear Filing Center:

Enclosed please find the original and five (5) copies of the Direct Testimony of Ellen Blumenthal in Opposition to the Stipulation on behalf of the Industrial Customers of Northwest Utilities in the above-referenced matter.

Thank you for your assistance.

Sincerely yours,

/s/ Brendan E. Levenick
Brendan E. Levenick

Enclosure

cc: Service List

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing Direct Testimony of Ellen Blumenthal in Opposition to the Stipulation on behalf of the Industrial Customers of Northwest Utilities upon the parties, shown below, on the official service list by causing the document to be deposited, postage-prepaid, in the U.S. Mail, where paper service has not been waved, and service via electronic mail.

Dated at Portland, Oregon, this 25th day of February, 2009.

/s/ Brendan E. Levenick
Brendan E. Levenick

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W = Waived Paper Service

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON
UE 177**

In the Matter of)
)
OREGON PUBLIC UTILITY STAFF)
)
Requesting the Commission Direct)
)
PACIFICORP)
(dba PACIFIC POWER))
)
to File Tariffs Establishing Automatic)
Adjustment Clauses Under the Terms of)
SB 408.)

**TESTIMONY OF
ELLEN BLUMENTHAL
ON BEHALF OF
THE INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES
IN OPPOSITION TO THE STIPULATION**

February 25, 2009

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 **A.** My name is Ellen Blumenthal. My business address is 13517 Queen Johanna Court,
3 Corpus Christi, Texas 78418.

4 **Q. PLEASE OUTLINE YOUR FORMAL EDUCATION.**

5 **A.** I received the degree of Bachelor of Arts in Journalism from the University of Texas
6 at Austin in 1974, but remained at the University to do additional course work in
7 accounting and business. I became a Certified Public Accountant in Texas in 1977.

8 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

9 **A.** I am a Principal with GDS Associates, Inc. ("GDS").

10 **Q. PLEASE OUTLINE YOUR PROFESSIONAL EXPERIENCE.**

11 **A.** From 1975 to 1977, I worked in public accounting. My public accounting
12 experience included the preparation of financial statements, tax work, and auditing.
13 In May 1977, I became a regulatory accountant with the Public Utility Commission
14 of Texas. I left the Public Utility Commission of Texas in November 1980 to open
15 an office in Austin for C.H. Guernsey & Company, Consulting Architects and
16 Engineers. I became an independent consultant in 1982 and joined GDS in 2002. A
17 copy of my résumé is included as Exhibit ICNU/101.

18 **Q. WOULD YOU PLEASE DESCRIBE GDS?**

19 **A.** GDS is an engineering and consulting firm with offices in Marietta, Georgia; Austin,
20 Texas; Manchester, New Hampshire; Madison, Wisconsin; and Auburn, Alabama.
21 GDS has approximately one hundred sixty employees with backgrounds in

1 engineering, accounting, management, economics, finance, and statistics. The firm
2 provides rate and regulatory consulting services in the electric, natural gas, water,
3 and telephone utility industries. GDS also provides a variety of other services in the
4 electric utility industry including power supply planning, generation support
5 services, financial analysis, load forecasting, and statistical services. Our clients are
6 primarily publicly-owned utilities, customers of privately owned utilities, and
7 government agencies.

8 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

9 **A.** Yes.

10 **Q. YOUR TESTIMONY IN THIS PROCEEDING INVOLVES UTILITY**
11 **INCOME TAXES. HAVE YOU PREVIOUSLY TESTIFIED BEFORE**
12 **REGULATORY COMMISSIONS REGARDING SUCH MATTERS?**

13 **A.** Yes. I have testified on income tax issues before the Texas Public Utility
14 Commission, the Kansas Corporation Commission, the Federal Energy Regulatory
15 Commission, the Texas Railroad Commission, and this Commission.

16 **I. INTRODUCTION**

17 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

18 **A.** The Industrial Customers of Northwest Utilities (“ICNU”) has asked me to discuss
19 the inconsistencies between OAR § 860-022-0041 and the requirements of SB 408. I
20 also discuss the reasons for ICNU’s decreased level of participation in this year’s
21 review and analysis of Pacific Power’s (“PacifiCorp”) tax true up pursuant to
22 SB 408.

1 **II. TAX REPORT**

2 **Q. WHAT IS THE GOAL OF SENATE BILL 408?**

3 **A.** The goal of Senate Bill 408, as stated in ORS § 757.267(1)(f), is that rates should
4 include no more than the actual income taxes the utility pays to units of government.

5 This goal is not unique to Oregon. What is unique about SB 408 is that it requires a
6 true up for this component of a utility's revenue requirement. In other jurisdictions I
7 am familiar with, the income tax component of the revenue requirement is calculated
8 to estimate the actual taxes the utility is expected to pay under approved rates and is
9 not subsequently trued up.

10 **Q. HOW ARE THE TAXES ACTUALLY PAID TO UNITS OF GOVERNMENT**
11 **DETERMINED UNDER SB 408?**

12 **A.** According to ORS § 757.268(6), only the taxes paid that are attributable to Oregon
13 regulated operations are to be considered. If the utility is included in a consolidated
14 tax return, only the portion of the actual taxes paid by the consolidated group that is
15 attributable to Oregon regulated operations is to be considered. SB 408 also places a
16 ceiling on the taxes paid that are properly attributable to regulated operations of the
17 utility. This ceiling is the lesser of: 1) the taxes paid that result from the income
18 generated by regulated operations; or 2) the total taxes paid by the utility or the
19 affiliated group in which it is included. ORS § 757.268(12).

1 **Q. HOW IS THE AMOUNT THAT HAS BEEN RECOVERED THROUGH**
2 **RATES CALCULATED?**

3 **A.** SB 408 requires that the actual taxes paid be compared to the taxes authorized to be
4 collected through rates. The taxes authorized to be collected in rates is the product of
5 the total revenues collected from Oregon ratepayers times the net to gross income
6 ratio per the utility's last rate order times the effective tax rate used to set rates for
7 the utility. ORS § 757.268(13)(e).

8 Ultimately, the difference between the actual taxes paid to units of
9 government and the amount that has been recovered through rates is to be either
10 recovered from ratepayers if the utility has not collected its actual taxes paid or
11 refunded to ratepayers if the utility has collected more than the actual taxes paid to
12 units of government.

13 **Q. SENATE BILL 408 APPEARS TO BE RATHER STRAIGHT-FORWARD. IS**
14 **OAR § 860-022-0041 EQUALLY STRAIGHT-FORWARD?**

15 **A.** No. Not only does the rule complicate the calculation required by the statute, it also
16 does not accomplish the goal of the statute. The goal is to determine the difference
17 between the amount of income taxes that a utility has collected through rates and its
18 actual taxes paid to units of government. As I stated earlier, the statute imposes a
19 ceiling for the taxes paid that are properly attributed to regulated utility operations.
20 This provision of the statute ensures that consolidated tax savings, if any, are
21 included in the calculation of the taxes actually paid.

22 The rule establishes three methods for computing federal income taxes paid
23 and attributable to the utility's regulated operations: apportionment, consolidated,
24 and stand-alone. The lowest of these three calculations is presumed to represent the

1 actual taxes paid. In my opinion, none of these calculations produces the actual taxes
2 paid attributable to the regulated operations of the utility.

3 **Q. BRIEFLY DESCRIBE HOW METHODS PRESCRIBED BY OAR § 860-022-**
4 **0041 FAIL TO CALCULATE ACTUAL TAXES PAID.**

5 **A.** The Commission’s tax report form describes stand alone tax liability as the “pro
6 forma federal stand alone liability of Oregon regulated operations.” The definition in
7 the rule for “stand alone” tax liability:

8 [M]eans the amount of income tax liability calculated using a *pro*
9 *forma tax return* and revenues and expenses in the utility’s results of
10 operations report for the year, except using zero depreciation expense
11 for public utility property, excluding any tax effects from investment
12 tax credits, and calculating interest expense in the manner used by the
13 Commission in establishing rates.

14 OAR § 860-022-0041(2)(p) (emphasis added). A pro forma tax return is unnecessary
15 since the period in question is a historical period. An actual tax return already exists
16 for the utility even if the utility is included in a consolidated tax return.

17 It is not clear why the rule requires the interest deduction to be calculated “in
18 the manner used by the Commission in establishing rates” since the actual tax return
19 reflects the actual interest deduction claimed in the actual tax return. The interest
20 deduction on the tax return is not calculated using the method used by the
21 Commission to establish rates, i.e., the interest synchronization method. This is
22 clearly a departure from the SB 408 requirement that utility customers pay only the

1 actual taxes paid to units of government. SB 408 also requires that consolidated tax
2 savings be included.

3 For these reasons, none of the calculation methodologies required by OAR §
4 860-022-0041 are actual tax calculations. While I have not reviewed the tax report
5 filed by PacifiCorp, I assume it complies with the Commission's rules and, therefore,
6 does not meet the requirements of SB 408.

7 **Q. PLEASE EXPLAIN WHY ICNU DID NOT ACTIVELY PARTICIPATE IN**
8 **THE REVIEW AND ANALYSIS OF PACIFICORP'S TAX TRUE-UP.**

9 **A.** ICNU has not actively participated in the review of either PacifiCorp's or Portland
10 General Electric Company's 2007 tax reports because of the impossibility of
11 conducting a meaningful tax report analysis under the current safe room
12 requirements.

13 **Q. YOU HAVE TESTIFIED ABOUT INCOME TAXES IN OTHER**
14 **JURISDICTIONS. ARE YOU GIVEN A COPY OF CONFIDENTIAL AND**
15 **HIGHLY CONFIDENTIAL INFORMATION IN THE NORMAL COURSE**
16 **OF BUSINESS IN OTHER JURISDICTIONS?**

17 **A.** Yes. Even in those cases in which the utility claims that their tax information is
18 "highly confidential," I am given copies. In many cases, I have in my possession a
19 copy of the utility's current tax return as well as tax returns for each of the preceding
20 fifteen years. In some cases, I have the full and complete tax return for each and
21 every entity included in the consolidated tax return for each of the last fifteen years.
22 The confidentiality agreement that I sign requires that I either return the documents
23 to the utility or shred them and provide an affidavit that the documents have been
24 shredded.

25

1 **Q. IN YOUR OPINION, DOES THE PROTECTIVE ORDER THAT HAS BEEN**
2 **ADOPTED BY THE COMMISSION FOR THE SB 408 TAX DOCKETS PUT**
3 **PARTIES OTHER HAN THE COMMISSION STAFF AT A**
4 **DISADVATNAGE?**

5 **A.** Yes. There are not many consultants with expertise on income tax matters and very
6 few, if any, reside in Portland. Therefore, the consultant must travel to view the
7 documents, and even a week or two with the documents is insufficient. The
8 consultant also has to travel to Portland to review responses to requests for
9 information. Furthermore, it is impossible to write testimony addressing the
10 specifics of the case without having the documents on hand. It is equally impossible
11 to draft testimony in the safe room with a company representative present. Staff not
12 only has a copy of the filing, but Staff also is not required to have a company
13 representative present every time Staff works with the documents. The Protective
14 Order in this case not only puts parties other than Staff at a total disadvantage, but it
15 also assumes that the parties cannot be trusted to protect highly sensitive confidential
16 information.

17 **Q. WHAT DO YOU RECOMMEND THE COMMISSION DO IN THIS CASE?**

18 **A.** Because, under whatever methodology used, PacifiCorp's tax report does not provide
19 a calculation of the actual taxes paid to governmental authorities as required by SB
20 408, the Commission should reject PacifiCorp's filing and either recalculate taxes
21 paid to governmental authorities using a method that does calculate actual taxes paid
22 or find that there is no basis for an adjustment in this proceeding and develop new
23 rules that will properly determine the amount of taxes paid for use in future tax
24 filings. The actual taxes paid by a utility on its Oregon regulated operations can and

1 should be based on the actual tax return of the utility. It should reflect the actual
2 interest deduction as well as any other deduction taken and should include the
3 utility's share of consolidated tax savings, if any. While a formulaic approach might
4 be expedient, it may not be realistic as each utility will have its own unique set of
5 circumstances.

6 The Protective Order should be modified to allow consultants who reside
7 outside of Portland to have a complete copy of the tax report, supporting workpapers,
8 and responses to all data requests.

9 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

10 **A. Yes, it does.**

UE 177

EXHIBIT ICNU/101

QUALIFICATIONS

ELLEN BLUMENTHAL

Ellen Blumenthal
Senior Project Manager

GDS Associates, Inc.
Page 1 of 6

EDUCATION: University of Texas at Austin
Bachelor of Arts in Journalism, 1975
Certified Public Accountant in Texas, February 1977

PROFESSIONAL MEMBERSHIPS:
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

EXPERIENCE:

GDS Associates, Inc., March 2002 to present

Principal of GDS Associates, Inc., Engineers and Consultants, Corpus Christi, Texas. Provides financial analysis for natural gas and electric markets; assists consumers in acquiring power needs in the competitive markets; provides analysis in gas, electric, telephone and water utility rate increase filings and presents expert testimony in regulatory proceedings on behalf of intervenors. Issues addressed in testimony include all aspects of revenue requirement determination.

Independent Consultant, June 1982 - February 2002

Financial analysis for natural gas and electric markets; Provided analysis and expert witness revenue requirements testimony in gas, electric, telephone and water utility rate increase applications on behalf of intervenors.

C. H. Guernsey & Co., Consulting Engineers & Architects, November 1980 - June 1982

Title: Regulatory Accountant and Financial Analyst

Duties included preparation of financial and accounting aspects of rate filings for electric cooperatives for presentation before the Public Utility Commission of Texas. Testified as an expert witness on accounting matters before the Public Utility Commission of Texas. Advised electric cooperatives on accounting and regulatory matters. Participated in review of rate increase applications of investor-owned utilities and prepared and presented expert witness testimony based on such review. Participated in special projects such as cost-benefit analyses related to owner participation in power plants and alternative regulatory treatments for nuclear generating stations.

Public Utility Commission of Texas, May 1977 - November 1980

Title: Chief Accountant III

Duties included providing expert witness testimony in investor-owned and cooperative telephone, electric and water utility rate cases filed with the Commission in the following areas: Fuel and purchased power, Operation and maintenance expenses, Federal income taxes, Taxes other than federal income taxes, Affiliate transactions, Oil and gas exploration and development. Reviewed the books and business records of public utilities to determine the reasonableness of rate requests. Reviewed public utilities' implementation of fuel adjustment clause and other rate schedules to determine compliance with tariffs approved by Commission.

Sample List of Testimony Filed and Other Utility Projects:

Application of Oncor Electric Delivery Company LLC for Authority to Change Rates, Texas Public Utility Commission Docket No. 35717, November 2008.

Advise Nebraska Public Service Commission on gas utility regulatory matters, 2003 to present.

Petition of PNM Resources, Inc. and Cap Rock Energy Corporation Regarding Merger and Acquisition of Stock, Texas Public Utility Commission Docket No. 35640, June 2008.

Application of Entergy Gulf States for Authority to Change Rates, Texas Public Utility Commission Docket No. 34800, April 2008.

Pacific Power & Light (dba PacifiCorp) to File Tariffs Establishing Automatic Adjustment Clause under the Terms of SB 408 on behalf of the Industrial Customers of Northwest Utilities, Public Utility Commission of Oregon Docket No. UE 177, January 22, 2008.

Petition by New Mexico Utilities, Inc. for Authority to Amend Its Wastewater Rates, New Mexico Public Regulation Commission Case No. 07-00435-UT, November 2007.

United Water Connecticut, Inc. Application to Change Rates, Prepare rate filing and testimony. Connecticut Department of Public Utilities Docket No. 07-05-44, June 2007.

Application of AEP Texas Central Company for Authority to Change Rates, Texas Public Utility Commission Docket No. 33309, March 2007.

Application of AEP Texas North Company for Authority to Change Rates, Texas Public Utility Commission Docket No. 33310, March 2007.

Staff's Petition for a Reallocation of Stranded Costs Pursuant to PURA Sec. 139.253(f), Texas PUC Docket No. 32795, August 2006.

Application of Bryan Texas Utilities for Interim Update of Wholesale Transmission Rates Pursuant to Substantive Rule 25.192(g)(1), Texas Public Utility Commission Docket No. 30925, March 2005; Docket No. 32958, June 2006.

Application of AEP Texas Central Company for a Financing Order, Texas Public Utility Commission Docket No. 32475, April 2006.

Application of Texas-New Mexico Power Company to Establish a Competition Transition Charge Pursuant to P.U.C. SUBST. R. 25.263(n), Texas Public Utility Commission Docket No. 31994, March 2006.

Application of the Electric Reliability Council of Texas for Approval of the ERCOT System Administration Fee, Texas Public Utility Commission Docket No. 31824, January 2006.

Application of Entergy Gulf States, Inc. for Recovery of Transition to Competition Costs, Texas Public Utility Commission Docket No. 31544, January 2006.

Application of Sharyland Utilities, L.P. for Interim Update of Wholesale Transmission Rates Pursuant to Substantive Rule 25.192(g)(1), Texas Public Utility Commission Docket No. 31826, October 2005.

Two management audits of the Sempra Energy utilities' compliance with federal and state affiliate rules, October 2005

Petition to Inquire into the Reasonableness of the Rates and Services of Cap Rock Energy Corporation, Texas Public Utility Commission Docket No. 28813 on behalf of Pioneer Energy, August 2004.

Application of CenterPoint Energy Houston Electric, LLC, Texas Genco, LP, and Reliant Energy Retail Services, LLC to Determine Stranded Costs and Other Balances, Texas PUC Docket No. 29526, on behalf of the City of Houston and the Coalition of Cities, June 2004.

Application of AEP Texas Central Company for Authority to Change Rates, Texas PUC Docket No. 28840, on behalf of the Coalition of Commercial Ratepayers, February 2004.

Application of the Electric Reliability Council of Texas to Change the ERCOT System Administrative Fee, Texas PUC Docket No. 28832, on behalf of the Office of Public Utility Counsel, January 2004.

TXU Gas Company Statement of Intent to Change Rates in the Company's Statewide Gas Utility System, Texas Railroad Commission Docket No. 9400, on behalf of Allied Coalition of Cities, December 2003.

Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs, Texas PUC Docket No. 28045, on behalf of the Cities Served, November 2003.

Kansas Gas Service, a Division of Oneok, Inc. Application to Change Natural Gas Rates, Kansas Corporation Commission Docket 03-KGSG-602-RTS, on behalf of Unified School District No. 259, July 2003

Application of AEP Texas Central Company for Authority to Reconcile Fuel Costs, Texas PUC Docket No. 27035 on behalf of Affected Cities, April 2003.

Application of West Texas Utilities Company for Authority to Reconcile Fuel Costs, Texas PUC Docket No. 26000 on behalf of the Office of Public Utility Counsel, October 2002.

TXU Gas Distribution Application to Change Distribution Rates in its South Region on behalf of affected Texas municipalities, Fall 2002.

Application of Ernest G. Johnson, Director of the Public Utility Division, Oklahoma Corporation Commission to Review the Rates, Charges, Services and Service Terms of Oklahoma Gas & Electric Company and all Affiliated Companies and any Affiliate or Non-Affiliate Transaction Relevant to Such Inquiry, Oklahoma Corporation Commission Cause No. PUD 200100455 on behalf of the Oklahoma Attorney General, June 2002.

Petition of the Electric Reliability Council of Texas for Approval of the ERCOT Administrative Fee, Texas PUC Docket No. 23320 on behalf of Austin Energy, May 2002.

Texas-New Mexico Power Company Application for Approval of Unbundled Cost of Service Rates, Texas PUC Docket No. 22349 on behalf of the Office of Public Utility Counsel, January 2001.

TXU Lone Star Pipeline Application to Change the City Gate Rate, Texas Railroad Commission Docket No. 8976 on behalf of the Aligned Cities, January 2000.

Reliant Energy HL&P Application for Approval of Unbundled Cost of Service Rates, Texas PUC Docket No. 22355 on behalf of the City of Houston and the Coalition of Cities, December 2000.

TXU Electric Company Application for Approval of Unbundled Cost of Service Rates, Texas PUC Docket No. 22350 on behalf of the Office of Public Utility Counsel, October 2000.

Santa Fe Pipeline Partnership, L.P., FERC Docket No. OR92-8-000, *et al* on behalf of Refinery Holding Company, L.P., January 1996.

Peoples Natural Gas Company, Rate Area Three on behalf of the Nebraska Municipalities Served, December 1995.

Compliance review of Southern Union Gas Company's fuel cost recovery in the City of El Paso on behalf of the City of El Paso, Texas, Spring 1995.

Houston Lighting and Power Company, Texas PUC Docket No. 12065 on behalf of Office of Public Utility Counsel, November 1994.

El Paso Electric Company, Texas PUC Docket No. 12700 on behalf of Office of Public Utility Counsel and The City of El Paso, Texas, June 1994.

Application of Central and South West Corporation and El Paso Electric Company For Approval of Acquisition, PUC Docket No. 12700 on behalf of Office of Public Utility Counsel, June 1994.

El Paso Electric Company, Public Utility Regulation Board of The City of El Paso, Texas on behalf of the City of El Paso, Texas, May 1994.

Kansas Pipeline Partnership and Kansas Natural Partnership, Kansas Docket No. 190,362-U on behalf of Citizens' Utility Ratepayer Board, September 1994.

KN Energy, Inc., Kansas Corporation Commission Docket No. 186,363-U on behalf of Citizens' Utility Ratepayer Board, September 1993.

City of Austin Water and Wastewater Utility before City Counsel on behalf of residential and small commercial ratepayers, October 1993.

Texas Utilities Electric Company, Texas PUC Docket No. 11735 on behalf of Certain Cities Served by Texas Utilities Electric Company, September 1993.

Complaint of General Counsel against Cherokee County Electric Cooperative, Inc. regarding application of Cherokee's switchover tariff, Texas PUC Docket No. 11351, on behalf of the Cooperative, June 1993.

Texas Utilities Electric Company, Texas PUC Docket No. 11735 on behalf of the Office of Public Utility Counsel, April 1993.

Application of Entergy Corporation and GSU for Sale, Transfer or Merger, Texas PUC Docket No. 11292, on behalf of Office of Public Utility Counsel, January 1993.

Peoples Natural Gas Company, Kansas Corporation Commission Docket No. 180,416-U, on behalf of the Citizens' Utility Ratepayer Board, August 1992.

Kansas Public Service Company, Kansas Corporation Commission Docket No. 179,484-U, on behalf of the Citizens' Utility Ratepayer Board, April 1992.

Complaint of NBC Telecommunications, Inc. against Southwestern Bell Telephone Company, Texas PUC Docket No. 10762, on behalf of complainant, September 1992.

Central Texas Telephone Company, Texas PUC Docket No. 9981, on behalf of the Office of Public Utility Counsel, December 1991.

Texas-New Mexico Power Company, Texas PUC Docket No. 10200, on behalf of the Office of Public Utility Counsel, December 1991.

Greeley Gas Company, Kansas Corporation Commission Docket No. 177,142-U, on behalf of the Citizens' Utility Ratepayers Board, November 1991.

Peoples Natural Gas Company, Rate Areas Two and Three on behalf of the Nebraska Municipalities Served, November 1991.

Southern Union Gas Company El Paso Service Area, Public Utility Regulatory Board of El Paso on behalf of the City of El Paso, November 1991.

City of Round Rock, Texas Water Commission Docket No. 8600-M, on behalf of Brushy Creek Municipal Utility District, October 1991.

El Paso Electric Company, Texas PUC Docket No. 9945, on behalf of the Office of Public Utility Counsel, April 1991.

Houston Lighting & Power Company, Texas PUC Docket No. 9850, on behalf of the Office of Public Utility Counsel, February 1991.

Greeley Gas Company, Kansas Corporation Commission Docket No. 170,588-U, on behalf of the Citizens' Utility Ratepayers Board, August 1990.

Rio Grande Valley Gas Company, Texas Railroad Commission Docket No. 7604, Consolidated, on behalf of the Intervener Cities, May 1990.

Southern Union Gas Company El Paso Service Area, Public Utility Regulatory Board of El Paso on behalf of the City of El Paso, October 1990.

Texas Utilities Electric Company, Texas PUC Docket No. 9300, on behalf of the Intervener Cities, April 1990.

Gulf States Utilities Company, Texas PUC Docket No. 8702, on behalf of the Intervener Cities, July 1989.

Central Power & Light Company, Texas PUC Docket No. 8646, on behalf of the Intervener Cities, June 1989.

Lower Colorado River Authority, Texas PUC Docket No. 8400, on behalf of several wholesale customers, February 1989.

Lower Colorado River Authority, Texas PUC Docket No. 8032, on behalf of several wholesale customers, June 1988.

Tawakoni Water Utility Corporation, Texas Water Commission Docket No. 7368-R, on behalf of Tawakoni Water Consumers Association, January 1988.

Hill Country Waterworks Company, Texas Water Commission Docket No. 172-W, on behalf of the City of Hill Country Village and the City of Hollywood Park, July 1987.

Detroit Edison Company, Michigan PSC, Case No. U-8683, on behalf of North Star Steel Michigan, May 1987.

Gulf States Utilities Company, Texas PUC Docket No. 7195, on behalf of North Star Steel Texas, January 1987.

Ellen Blumenthal
Senior Project Manager

GDS Associates, Inc.
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Rio Grande Valley Gas Company, Texas Railroad Commission Docket No. 4717, 1984 and Docket No. 3858, on behalf of the Rio Grande Valley Cities, March 1982.

Lower Colorado River Authority, Texas PUC Docket No. 6027, on behalf of several wholesale customers, March 1985.

Houston Lighting and Power Company, Texas PUC Docket No. 4540, August 1982, on behalf of the City of Houston.

Houston Lighting & Power Company, Texas PUC Docket No. 3320, September 1980, on behalf of the Texas Public Utility Commission.

Inquiry by Public Utility Commission of Texas into Certain Affiliate transactions of Texas Electric Service Company, Texas Power and Light Company and Dallas Power and light Company, Texas PUC Docket Nos. 1517, 1813 and 1903, February 1979, on behalf of the Texas Public Utility Commission.