

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Aqua Ohio, Inc. to Increase Its Rates and)	Case No. 16-0907-WW-AIR
Charges for Its Waterworks Service.)	

**DIRECT TESTIMONY
OF
PAUL R. HERBERT
ON BEHALF OF
AQUA OHIO, INC.**

<u> </u>	Management policies, practice and organization
<u> </u>	Operating income
<u> </u>	Rate base
<u> X </u>	Allocations
<u> </u>	Rate of return
<u> X </u>	Rates and tariffs
<u> </u>	Other

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1 **Direct Testimony of**
2 **Paul R. Herbert**

3 **I. BACKGROUND AND PURPOSE**

4 **Q1. Please state your name and address.**

5 A. My name is Paul R. Herbert. My business address is 207 Senate Avenue, Camp Hill,
6 Pennsylvania 17011.

7 **Q2. By whom are you employed?**

8 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as
9 President. My duties and responsibilities include the preparation of accounting and
10 financial data for revenue requirement and cash working capital claims, the
11 allocation of cost of service to customer classifications, and the design of customer
12 rates in support of public utility rate filings.

13 **Q3. Have you previously testified in rate case proceedings before regulatory**
14 **agencies?**

15 A. Yes. I have testified before the Pennsylvania Public Utility Commission, the New
16 Jersey Board of Public Utilities, the Public Utilities Commission of Ohio, the Public
17 Service Commission of West Virginia, the Kentucky Public Service Commission,
18 the Iowa State Utilities Board, the Virginia State Corporation Commission, the
19 Missouri Public Service Commission, the New Mexico Public Regulation
20 Commission, the Public Utilities Commission of the State of California, the Illinois
21 Commerce Commission, the Delaware Public Service Commission, the Arizona
22 Corporation Commission, the Connecticut Department of Public Utility Control, the
23 Idaho Public Utilities Commission, the Hawaii Public Utilities Commission, the
24 New York State Public Service Commission, and the Tennessee Regulatory
25 Authority, concerning revenue requirements, cost of service allocation, rate design

1 and cash working capital claims. A list of cases in which I have testified is attached
2 to my testimony.

3 **Q4. What is your educational background?**

4 A. I have a Bachelor of Science Degree in Finance from the Pennsylvania State
5 University, University Park, Pennsylvania.

6 **Q5. Do you have any professional affiliations?**

7 A. Yes. I am a member of the American Water Works Association and have served as a
8 member of the Management Committee for the Pennsylvania Section. I am also a
9 member of the Pennsylvania Municipal Authorities Association. In 1998, I became a
10 member of the National Association of Water Companies as well as a member of its
11 Rates and Revenue Committee.

12 **Q6. Briefly describe your work experience.**

13 A. I joined the Valuation Division of Gannett Fleming Corddry and Carpenter, Inc.,
14 predecessor to Gannett Fleming, Inc., in September 1977, as a Junior Rate Analyst.
15 Since then, I advanced through several positions and was assigned the position of
16 Manager of Rate Studies on July 1, 1990. On June 1, 1994, I was promoted to the
17 position of Vice President; on November 1, 2003, I was promoted to Senior Vice
18 President; and on July 1, 2007, I was promoted to my current position as President.

19 While attending Penn State, I was employed during the summers of 1972,
20 1973 and 1974 by the United Telephone System - Eastern Group in its accounting
21 department. Upon graduation from college in 1975, I was employed by Herbert
22 Associates, Inc., Consulting Engineers (now Herbert Rowland and Grubic, Inc.), as a
23 field office manager until September 1977.

1 **Q7. What is the purpose of your testimony in this proceeding?**

2 A. The purpose of my testimony is to explain Aqua Ohio, Inc.’s (Aqua Ohio or the
3 Company) cost of service allocation studies for the water operations, set forth in
4 Schedule E-3.2 of the Company’s filing. This schedule presents the results of the
5 cost of service study I performed for the Company’s water operations.

6 **II. COST OF SERVICE ALLOCATION – WATER OPERATIONS**

7 **Q8. Briefly describe the purpose of your cost allocation study for the water**
8 **operations.**

9 A. The purpose of the study was to allocate the total cost of service, which is the total
10 revenue requirement for the combined service areas of the Company, to the several
11 customer classifications. In the study, the total costs were allocated to the residential,
12 commercial, industrial, public authorities, sales for resale, and private fire protection
13 classifications in accordance with generally accepted principles and procedures. The
14 cost of service allocation results in indications of the relative cost responsibilities of
15 each class of customers. The allocated cost of service is one of several criteria
16 appropriate for consideration in designing customer rates to produce the required
17 revenues. The results of my allocation of the pro forma cost of service for the test
18 year ended December 31, 2016, compared to the revenues under present and
19 proposed rates as of that date are presented in the study.

20 **Q9. Please describe the method of cost allocation that was used in your study.**

21 A. The base-extra capacity method, as described in 2012 and prior Water Rates
22 Manuals published by the American Water Works Association (AWWA), was used
23 to allocate the pro forma costs. Base-extra capacity is a recognized method for
24 allocating the cost of providing water service to customer classifications in

1 proportion to each classification's use of the commodity, facilities, and services. It is
2 generally accepted as a sound method for allocating the cost of water service and
3 was used by the Company in the Company's previous studies.

4 **Q10. Please describe the procedure you used to perform the cost allocation study**
5 **presented in Schedule E-3.2 of the Company's filing.**

6 A. Each identified classification of cost in the pro forma cost of service was allocated to
7 the customer classifications through the use of appropriate factors. These allocations
8 are presented in Schedule E-3.2b on pages 2 through 7. The items of cost, which
9 include operation and maintenance expenses, depreciation expense, taxes and
10 income available for return, are identified in column 1 of Schedule E-3.2b. The cost
11 of each item, shown in column 3, is allocated to the several customer classifications
12 based on allocation factors referenced in column 2. The development of the
13 allocation factors is presented in Schedule E-3.2c. I will use some of the larger cost
14 items to illustrate the principles and considerations used in the cost allocation
15 methodology.

16 Purchased electric power, treatment chemicals and waste disposal are
17 examples of costs that tend to vary with the amount of water consumed and are thus
18 considered base costs. They are allocated to the several customer classifications in
19 direct proportion to the average daily consumption of those classifications through
20 the use of Factor 1. The development of Factor 1 is shown in Schedule E-3.2c on
21 page 8 and includes an estimate of consumption for unmetered customers. Other
22 source of supply, water treatment and transmission costs are associated with meeting
23 usage requirements in excess of the average, generally to meet maximum day
24 requirements. Costs of this nature were allocated to customer classifications partially

1 as base costs, proportional to average daily consumption, partially as maximum day
2 extra capacity costs, in proportion to maximum day extra capacity, and, in the case
3 of certain pumping stations and transmission mains, partially as fire protection costs,
4 through the use of Factors 2 and 3. The development of the allocation factors,
5 referenced as Factors 2 and 3, is shown in Schedule E-3.2c, on pages 8 through 11.

6 Costs associated with storage facilities and the capital costs of distribution
7 mains were allocated partly on the basis of average consumption and partly on the
8 basis of maximum hour extra demand, including the demand for fire protection
9 service, because these facilities are designed to meet maximum hour and fire
10 demand requirements. The development of the factors, referenced as Factors 4 and 5,
11 used for these allocations is shown in Schedule E-3.2c, on pages 12 through 15.

12 Fire demand costs were allocated to public and private fire protection service
13 in proportion to the relative potential demands on the system by public fire hydrants
14 and private service lines as presented in Schedule E-3.2d on page 30. The portion of
15 fire demand allocated to Public Fire Protection is reallocated to Residential,
16 Commercial, Industrial, and Public Authority classifications based on meter
17 equivalents.

18 Costs associated with pumping facilities and the operation and maintenance
19 of mains were allocated on combined bases of maximum day and maximum hour
20 extra capacity because these facilities serve both functions. For pumping facilities,
21 the relative weightings of Factor 2 (maximum day), Factor 3 (maximum day and
22 fire) and Factor 4 (maximum hour) were based on estimated proportion serving
23 maximum day, maximum day and fire and maximum hour functions. The
24 development of this weighted factor, referenced as Factor 6, is presented on page 16.

1 For operation and maintenance of mains, the relative weightings of Factor 3
2 (maximum day and fire) and Factor 4 (maximum hour) were based on a sample of
3 the footage of transmission and distribution mains. For cost allocation purposes,
4 mains 10-inch and larger were classified as serving a transmission function and
5 mains less than 10-inch were classified as serving a distribution function. The
6 development of this weighted factor, referenced as Factor 7, is presented on page 17.
7 Costs associated with public fire hydrants were assigned to Residential, Commercial,
8 Industrial and Public Authority classes based on meter equivalents, as shown in
9 Factor 8.

10 Costs associated with meters were allocated to customer classifications in
11 proportion to the capacity requirements of the sizes and quantities of meters serving
12 each classification. The development of the factor for meters, referenced as Factor 9,
13 is presented on pages 18 and 19. Factor 10, Allocation of Services, on pages 20 and
14 21, was developed in a similar manner as Factor 9.

15 Costs for customer accounting, billing and collecting were allocated on the
16 basis of the number of bills rendered for each classification. Costs related to
17 uncollectible accounts and customer related management fees are allocated based on
18 the number of customers. The development of these factors, referenced as Factors 13
19 and 20 are presented on pages 23 and 29.

20 Administrative and general costs were allocated on the basis of allocated
21 direct costs, excluding those costs such as purchased water, power, chemicals and
22 waste disposal which require little administrative and general expense. The
23 development of factors for this allocation, referenced as Factor 15, is presented on
24 page 24.

1 Annual depreciation accruals were allocated on the basis of the function of
2 the facilities represented by the depreciation expense for each depreciable plant
3 account. The original cost less depreciation of utility plant in service was similarly
4 allocated for the purpose of developing factors, referenced as Factor 18, for allocat-
5 ing items such as income taxes and return. The development of Factor 18 is
6 presented on pages 26 through 28.

7 Factors 15 and 18, as well as Factors 11, 12, 16, 17 and 19, are composite
8 allocation factors. These factors are based on the result of allocating other costs and
9 are computed internally in the cost allocation program. Refer to Schedule E-3.2c for
10 a description of the bases for each composite allocation factor.

11 **Q11. What was the source of the total cost of service data set forth in Column 3 of**
12 **Schedule B?**

13 A. The pro forma costs of service were furnished by the Company, and are set forth in
14 various Company schedules sponsored by Aqua Ohio witness Richard Hideg.

15 **Q12. Referring to Schedule E-3.2c, pages 8 and 12, please explain the source of**
16 **system maximum day and maximum hour ratios used in the development of**
17 **factors referenced as Factors 2, 3 and 4.**

18 A. The ratios were based on a review of historic Company data. The maximum day
19 ratio of 1.5 times the average day approximates the ratio of maximum daily send-out
20 experienced by the Company in the last five years. The maximum hour ratio of 2.25
21 times the average hour was estimated based on the relationship of system maximum
22 hour ratios compared to system maximum day ratios for other similar systems.

1 **Q13. What factors were considered in estimating the maximum day extra capacity**
2 **and maximum hour extra capacity demands used for the customer**
3 **classifications in the development of Factors 2, 3 and 4?**

4 A. The estimated demands were based on judgment which considered field studies of
5 actual customer class demands conducted for other Aqua Companies, field observa-
6 tions of the service areas of the Company, field studies of similar service areas, and
7 generally-accepted customer class maximum day and maximum hour demand ratios.

8 **Q14. Have you summarized the results of your cost allocation study?**

9 A. Yes. The results are summarized in Schedule E-3.2a, columns 1, 2 and 3 of Schedule
10 A on page 1. Column 2 sets forth the total allocated pro forma cost of service for the
11 test year December 31, 2016, for each customer classification identified in column 1.
12 Column 3 presents each customer classification's cost responsibility as a percent of
13 the total cost.

14 **Q15. Have you compared these cost responsibilities with the proportionate revenue**
15 **under existing rates for each customer classification?**

16 A. Yes. A comparison of the allocated cost responsibilities and the percentage revenue
17 under existing rates can be made by comparing columns 3 and 5 of Schedule E-3.2a.
18 A similar comparison of the percentage cost responsibilities (relative cost of service)
19 and the percentage of pro forma revenues (relative revenues) under proposed rates
20 can be made by comparing columns 3 and 7 of Schedule A. This comparison shows
21 that revenues under proposed rates generally move toward the indicated cost of
22 service. It should be emphasized that the Cost of Service Study is used as one of the
23 guidelines for rate design. A Cost of Service Study presents parameters for designing
24 rates. Designed rates rarely match exactly the rates that would be derived strictly and
25 exclusively from the results of the Cost of Service Study.

1 **Q16. Did you prepare an analysis of the costs related to the water customer charges?**

2 A. Yes, I did. Schedule E-3.2e on pages 31 and 32 of the water cost of service study,
3 sets forth the calculation of customer charges based on the staff methodology.

4 **Q17. What are the results of your customer charge analysis?**

5 A. The total customer cost per month for a 5/8-inch meter is \$10.48, shown on page 32
6 of Schedule E-3.2e. A charge of \$10.00 per month is proposed at this time.

7 **Q18. Does this conclude your direct testimony?**

8 A. Yes, it does.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the Direct Testimony of Paul R. Herbert was served by electronic mail to the following persons on this 14th of June, 2016:

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One of the Attorneys for Aqua Ohio, Inc.

PAUL R. HERBERT
WITNESS PARTICIPATION

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	1983	Pa. PUC	R-832399	T. W. Phillips Gas and Oil Co.	Pro Forma Revenues
2.	1989	Pa. PUC	R-891208	Pennsylvania-American Water Company	Bill Analysis and Rate Application
3.	1991	WV PSC	91-106-W-MA	Clarksburg Water Board	Revenue Requirements (Rule 42)
4.	1992	Pa. PUC	R-922276	North Penn Gas Company	Cash Working Capital
5.	1992	NJ BPU	WR92050532J	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
6.	1994	Pa. PUC	R-943053	The York Water Company	Cost Allocation and Rate Design
7.	1994	Pa. PUC	R-943124	City of Bethlehem	Revenue Requirements, Cost Allocation, Rate Design and Cash Working Capital
8.	1994	Pa. PUC	R-943177	Roaring Creek Water Company	Cash Working Capital
9.	1994	Pa. PUC	R-943245	North Penn Gas Company	Cash Working Capital
10.	1994	NJ BPU	WR94070325	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
11.	1995	Pa. PUC	R-953300	Citizens Utilities Water Company of Pennsylvania	Cost Allocation and Rate Design
12.	1995	Pa. PUC	R-953378	Apollo Gas Company	Rev. Requirements and Rate Design
13.	1995	Pa. PUC	R-953379	Carnegie Natural Gas Company	Rev. Requirements and Rate Design
14.	1996	Pa. PUC	R-963619	The York Water Company	Cost Allocation and Rate Design
15.	1997	Pa. PUC	R-973972	Consumers Pennsylvania Water Company Shenango Valley Division	Cash Working Capital
16.	1998	Ohio PUC	98-178-WS-AIR	Citizens Utilities Company of Ohio	Water and Wastewater Cost Allocation and Rate Design
17.	1998	Pa. PUC	R-984375	City of Bethlehem - Bureau of Water	Revenue Requirement, Cost Allocation and Rate Design
18.	1999	Pa. PUC	R-994605	The York Water Company	Cost Allocation and Rate Design
19.	1999	Pa. PUC	R-994868	Philadelphia Suburban Water Company	Cost Allocation and Rate Design
20.	1999	WV PSC	99-1570-W-MA	Clarksburg Water Board	Revenue Requirements (Rule 42), Cost Allocation and Rate Design
21.	2000	Ky. PSC	2000-120	Kentucky-American Water Company	Cost Allocation and Rate Design
22.	2000	Pa. PUC	R-00005277	PPL Gas Utilities	Cash Working Capital
23.	2000	NJ BPU	WR00080575	Atlantic City Sewerage Company	Cost Allocation and Rate Design
24.	2001	Ia. St Util Bd	RPU-01-4	Iowa-American Water Company	Cost Allocation and Rate Design
25.	2001	Va. St. CC	PUE010312	Virginia-American Water Company	Cost Allocation and Rate Design
26.	2001	WV PSC	01-0326-W-42T	West-Virginia American Water Company	Cost Allocation And Rate Design
27.	2001	Pa. PUC	R-016114	City of Lancaster	Tapping Fee Study
28.	2001	Pa. PUC	R-016236	The York Water Company	Cost Allocation and Rate Design
29.	2001	Pa. PUC	R-016339	Pennsylvania-American Water Company	Cost Allocation and Rate Design
30.	2001	Pa. PUC	R-016750	Philadelphia Suburban Water Company	Cost Allocation and Rate Design
31.	2002	Va.St.CC	PUE-2002-0375	Virginia-American Water Company	Cost Allocation and Rate Design
32.	2003	Pa. PUC	R-027975	The York Water Company	Cost Allocation and Rate Design
33.	2003	Tn Reg Auth	03-	Tennessee-American Water Company	Cost Allocation and Rate Design
34.	2003	Pa. PUC	R-038304	Pennsylvania-American Water Company	Cost Allocation and Rate Design
35.	2003	NJ BPU	WR03070511	New Jersey-American Water Company	Cost Allocation and Rate Design
36.	2003	Mo. PSC	WR-2003-0500	Missouri-American Water Company	Cost Allocation and Rate Design
37.	2004	Va.St.CC	PUE-200 -	Virginia-American Water Company	Cost Allocation and Rate Design
38.	2004	Pa. PUC	R-038805	Pennsylvania Suburban Water Company	Cost Allocation and Rate Design
39.	2004	Pa. PUC	R-049165	The York Water Company	Cost Allocation and Rate Design
40.	2004	NJ BPU	WRO4091064	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
41.	2005	WV PSC	04-1024-S-MA	Morgantown Utility Board	Cost Allocation and Rate Design
42.	2005	WV PSC	04-1025-W-MA	Morgantown Utility Board	Cost Allocation and Rate Design
43.	2005	Pa. PUC	R-051030	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
44.	2006	Pa. PUC	R-051178	T. W. Phillips Gas and Oil Co.	Cost Allocation and Rate Design
45.	2006	Pa. PUC	R-061322	The York Water Company	Cost Allocation and Rate Design
46.	2006	NJ BPU	WR-06030257	New Jersey American Water Company	Cost Allocation and Rate Design

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
47.	2006	Pa. PUC	R-061398	PPL Gas Utilities, Inc.	Cost Allocation and Rate Design
48.	2006	NM PRC	06-00208-UT	New Mexico American Water Company	Cost Allocation and Rate Design
49.	2006	Tn Reg Auth	06-00290	Tennessee American Water Company	Cost Allocation and Rate Design
50.	2007	Ca. PUC	U-339-W	Suburban Water Systems	Water Conservation Rate Design
51.	2007	Ca. PUC	U-168-W	San Jose Water Company	Water Conservation Rate Design
52.	2007	Pa. PUC	R-00072229	Pennsylvania American Water Company	Cost Allocation and Rate Design
53.	2007	Ky. PSC	2007-00143	Kentucky American Water Company	Cost Allocation and Rate Design
54.	2007	Mo. PSC	WR-2007-0216	Missouri American Water Company	Cost Allocation and Rate Design
55.	2007	Oh. PUC	07-1112-WS-IR	Ohio American Water Company	Cost Allocation and Rate Design
56.	2007	Il. CC	07-0507	Illinois American Water Company	Customer Class Demand Study
57.	2007	Pa. PUC	R-00072711	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
58.	2007	NJ BPU	WR07110866	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
59.	2007	Pa. PUC	R-00072492	City of Bethlehem – Bureau of Water	Revenue Reqmts, Cost Alloc.
60.	2007	WV PSC	07-0541-W-MA	Clarksburg Water Board	Cost Allocation and Rate Design
61.	2007	WV PSC	07-0998-W-42T	West Virginia American Water Company	Cost Allocation and Rate Design
62.	2008	NJ BPU	WR08010020	New Jersey American Water Company	Cost Allocation and Rate Design
63.	2008	Va St CC	PUE-2008-0009	Virginia American Water Company	Cost Allocation and Rate Design
64.	2008	Tn.Reg.Auth.	08-00039	Tennessee American Water Company	Cost Allocation and Rate Design
65.	2008	Mo PSC	WR-2008-0311	Missouri American Water Company	Cost Allocation and Rate Design
66.	2008	De PSC	08-96	Artesian Water Company, Inc.	Cost Allocation and Rate Design
67.	2008	Pa PUC	R-2008-2032689	Penna. American Water Co. – Coatesville Wastewater	Cost Allocation and Rate Design
68.	2008	AZ CC.	W-01303A-08-0227 SW-01303A-08-0227	Arizona American Water Co. - Water - Wastewater	Cost Allocation and Rate Design
69.	2008	Pa PUC	R-2008-2023067	The York Water Company	Cost Allocation and Rate Design
70.	2008	WV PSC	08-0900-W-42T	West Virginia American Water Company	Cost Allocation and Rate Design
71.	2008	Ky PSC	2008-00250	Frankfort Electric and Water Plant Board	Cost Allocation and Rate Design
72.	2008	Ky PSC	2008-00427	Kentucky American Water Company	Cost Allocation and Rate Design
73.	2009	Pa PUC	2008-2079660	UGI – Penn Natural Gas	Cost of Service Allocation
74.	2009	Pa PUC	2008-2079675	UGI – Central Penn Gas	Cost of Service Allocation
75.	2009	Pa PUC	2009-2097323	Pennsylvania American Water Co.	Cost Allocation and Rate Design
76.	2009	Ia St Util Bd	RPU-09-	Iowa-American Water Company	Cost Allocation and Rate Design
77.	2009	Il CC	09-0319	Illinois-American Water Company	Cost Allocation and Rate Design
78.	2009	Oh PUC	09-391-WS-AIR	Ohio-American Water Company	Cost Allocation and Rate Design
79.	2009	Pa PUC	R-2009-2132019	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
80.	2009	Va St CC	PUE-2009-0059	Aqua Virginia, Inc.	Cost Allocation (only)
81.	2009	Mo PSC	WR-2010-0131	Missouri American Water Company	Cost Allocation and Rate Design
82.	2010	VaSt CorpCom	PUE-2010-00001	Virginia American Water Company	Cost Allocation and Rate Design
83.	2010	Ky PSC	2010-00036	Kentucky American Water Company	Cost Allocation and Rate Design
84.	2010	NJ BPU	WR10040260	New Jersey American Water Company	Cost Allocation and Rate Design
85.	2010	Pa PUC	2010-2167797	T.W. Phillips Gas and Oil Co.	Cost Allocation and Rate Design
86.	2010	Pa PUC	2010-2166212	Pennsylvania American Water Co. - Wastewater	Cost Allocation and Rate Design
87.	2010	Pa PUC	R-2010-2157140	The York Water Company	Cost Allocation and Rate Design
88.	2010	Ky PSC	2010-00094	Northern Kentucky Water District	Cost Allocation and Rate Design
89.	2010	WV PSC	10-0920-W-42T	West Virginia American Water Co.	Cost Allocation and Rate Design
90.	2010	Tn Reg Auth	10-00189	Tennessee American Water Company	Cost Allocation and Rate Design
91.	2010	Ct PU RgAth	10-09-08	United Water Connecticut	Cost Allocation and Rate Design
92.	2010	Pa PUC	R-2010-2179103	City of Lancaster-Bureau of Water	Rev Rqmts, Cst Alloc/Rate Design
93.	2011	Pa PUC	R-2010-2214415	UGI Central Penn Gas, Inc.	Cost Allocation
94.	2011	Pa PUC	R-2011-2232359	The Newtown Artesian Water Co.	Revenue Requirement
95.	2011	Pa PUC	R-2011-2232243	Pennsylvania-American Water Co.	Cost Allocation and Rate Design
96.	2011	Pa PUC	R-2011-2232985	United Water Pennsylvania Inc.	Demand Study, COS/Rate Design
97.	2011	Pa PUC	R-2011-2244756	City of Bethlehem-Bureau of Water	Rev. Rqmts/COS/Rate Design
98.	2011	Mo PSC	WR-2011-0337-338	Missouri American Water Company	Cost Allocation and Rate Design
99.	2011	Oh PUC	11-4161-WS-AIR	Ohio American Water Company	Cost Allocation and Rate Design

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
100.	2011	NJ BPU	WR11070460	New Jersey American Water Company	Cost Allocation and Rate Design
101.	2011	Id PUC	UWI-W-11-02	United Water Idaho Inc.	Cost Allocation and Rate Design
102.	2011	Il CC	11-0767	Illinois-American Water Company	Cost Allocation and Rate Design
103.	2011	Pa PUC	R-2011-2267958	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
104.	2011	VaStCom	2011-00099	Aqua Virginia, Inc.	Cost Allocation
105.	2011	VaStCom	2011-00127	Virginia American Water Company	Cost Allocation and Rate Design
106.	2012	TnRegAuth	12-00049	Tennessee American Water Company	Cost Allocation and Rate Design
107.	2012	Ky PSC	2012-00072	Northern Kentucky Water District	Cost Allocation and Rate Design
108.	2012	Pa PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Cost Allocation and Rate Design
109.	2012	Ky PSC	2012-00520	Kentucky American Water Co.	Cost Allocation and Rate Design
110.	2013	WV PSC	12-1649-W-42T	West Virginia American Water Co.	Cost Allocation and Rate Design
111.	2013	Ia St Util Bd	RPU-2013-000_	Iowa American Water Company	Cost Allocation and Rate Design
112.	2013	Pa PUC	R-2013-2355276	Pennsylvania American Water Co.	Cost Allocation and Rate Design
113..	2013	Pa PUC	R-2012-2336379	The York Water Company	Cost Allocation and Rate Design
114.	2013	Pa PUC	R-2013-2350509	City of DuBois – Bureau of Water	Cost Allocation and Rate Design
115.	2013	Pa PUC	R-2013-2390244	City of Bethlehem – Bureau of Water	Cost Allocation and Rate Design
116.	2014	Pa PUC	R-2014-2418872	City of Lancaster – Bureau of Water	Cost Allocation and Rate Design
117.	2014	Pa PUC	R-2014-2428304	Borough of Hanover	Cost Allocation and Rate Design
118.	2014	VASTCom	2014-00045	Aqua Virginia, Inc.	Cost Allocation
119.	2015	NJ BPU	WR15010035	New Jersey American Water Company	Cost Allocation and Rate Design
120.	2015	Pa PUC	R-2015-2462723	United Water PA	Cost Allocation and Rate Design
121.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Cost Allocation and Rate Design
122.	2015	Id PUC	UWI-W-15-01	United Water Idaho Inc.	Pro Forma Revenues
123.	2015	Mo PSC	WR-2015-0301	Missouri American Water Company	Cost Allocation and Rate Design
124.	2015	Va St Com	PUE-2015-00097	Virginia American Water Company	Cost Allocation and Rate Design
125.	2015	Hi PSC	2015-0350	HOH Utilities, Inc.	Cost Allocation and Rate Design
126.	2016	Ky PSC	2015-00418	Kentucky American Water Company	Cost Allocation and Rate Design
127.	2016	Pa PUC	R-2015-2518438	UGI Utilities, Inc. - Gas Division	Cost Allocation
128.	2016	Il CC	16-0093	Illinois American Water Company	Cost Alloc/Rate Dsgn/Demand Sty
129.	2016	NY PSC	16-W-0130	SUEZ Water New York Inc.	Cost Allocation and Rate Design

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Case No(s). 16-0907-WW-AIR

Summary: Text Direct Testimony of Paul R. Herbert electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.