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November 10, 2021

**VIA E-MAIL**

Honorable Mary D. Long  
Administrative Law Judge  
Pennsylvania Public Utility Commission  
Suite 220 Piatt Place  
301 Fifth Avenue  
Pittsburgh, PA 1522

**RE: Pennsylvania Public Utility Commission v. Aqua Pennsylvania, Inc.;**  
**Docket No. R-2021-3027385**

Dear Judge Long:

Attached please find Statement No. 1 - Direct Testimony and Exhibits of Richard Baudino on behalf of the Aqua Large Users Group ("Aqua LUG") in the above-referenced proceeding.

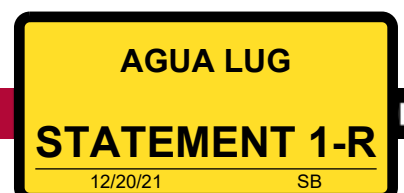
As shown by the attached Certificate of Service, all parties to this proceeding are being duly served via email. We can provide parties with a hard copy upon request.

Sincerely,

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', written over a white background.

Adeolu A. Bakare  
MCNEES WALLACE & NURICK LLC

c: Rosemary Chiavetta, Secretary (Letter and Certificate of Service Only, via Electronic Filing)  
Certificate of Service



## **CERTIFICATE OF SERVICE**

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of 52 Pa. Code Section 1.54 (relating to service by a participant).

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*Counsel for East Norriton Township  
Association*



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Adeolu A. Bakare

Counsel to the Aqua Large Users Group

Dated this 10<sup>th</sup> day of November, 2021, at Harrisburg, Pennsylvania.

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027385, *et al.*  
 :  
 Aqua Pennsylvania, Inc. :

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027386, *et al.*  
 :  
 Aqua Pennsylvania Wastewater, Inc. :

**DIRECT TESTIMONY  
AND EXHIBITS  
OF  
RICHARD A. BAUDINO**

**ON BEHALF OF  
AQUA LARGE USERS GROUP  
J. KENNEDY AND ASSOCIATES, INC.**

**NOVEMBER 2021**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission, et al. :  
:  
v. : R-2021-3027385, et al.  
:  
Aqua Pennsylvania, Inc. :

Pennsylvania Public Utility Commission, et al. :  
:  
v. : R-2021-3027386, et al.  
:  
Aqua Pennsylvania Wastewater, Inc. :

**DIRECT TESTIMONY OF RICHARD A. BAUDINO**

1 **Q. Please state your name and business address.**

2 A. My name is Richard A. Baudino. My business address is J. Kennedy and Associates, Inc.  
3 ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

4 **Q. What is your occupation and by whom are you employed?**

5 A. I am a consultant to Kennedy and Associates.

6 **Q. Please describe your education and professional experience.**

7 A. I received my Master of Arts degree with a major in Economics and a minor in Statistics  
8 from New Mexico State University in 1982. I also received my Bachelor of Arts Degree  
9 with majors in Economics and English from New Mexico State in 1979. I began my  
10 professional career with the New Mexico Public Service Commission Staff in October  
11 1982 and was employed there as a Utility Economist. During my employment with the  
12 Staff, my responsibilities included the analysis of a broad range of issues in the ratemaking  
13 field. Areas in which I testified included cost of service, rate of return, rate design, revenue

1 requirements, analysis of sale/leasebacks of generating plants, utility finance issues, and  
2 generating plant phase-ins.

3 In October 1989, I joined the utility consulting firm of Kennedy and Associates as a Senior  
4 Consultant where my duties and responsibilities covered substantially the same areas as  
5 those during my tenure with the New Mexico Public Service Commission Staff. I became  
6 Manager in July 1992 and was named Director of Consulting in January 1995. Currently,  
7 I am a consultant with Kennedy and Associates.

8 Exhibit \_\_\_(RAB-1) summarizes my expert testimony experience.

9 **Q. On whose behalf are you testifying?**

10 A. I am testifying on behalf of the Aqua Large Users Group ("Aqua LUG").

11 **Q. What is the purpose of your testimony?**

12 A. The purpose of my Direct Testimony is to respond to the revenue allocation proposal  
13 presented by Ms. Constance Heppenstall, witness for Aqua Pennsylvania, Inc. ("AP" or  
14 "Company").

15 **Q. Did you present prefiled testimony in the Company's last rate case?**

16 A. Yes. I presented Rebuttal and Surrebuttal Testimony in AP's last rate case, Docket Nos.  
17 R-2018-3003558 and R-2018-3003561.

18 **Q. Please summarize Ms. Heppenstall's approach to the Company's water system class  
19 cost of service study ("CCOSS").**

20 A. Ms. Heppenstall followed the base-extra capacity method as set forth in the Water Rates  
21 Manual published by the American Water Works Association. This general approach to  
22 water utility cost allocation has been accepted by the Pennsylvania Public Utility  
23 Commission ("PPUC" or "Commission") in past AP rate cases. Because of past PPUC

1 acceptance, I will use the CCOSS filed by Ms. Heppenstall as a general guide to revenue  
2 allocation in this proceeding.

3 **Q. Based on your review of Ms. Heppenstall's CCOSS, did she follow the approach used**  
4 **by the Company in its last rate case?**

5 A. Yes, Ms. Heppenstall's approach is consistent with the CCOSS in the Company's last water  
6 rate case.

7 **Q. Please explain what class relative rates of return are and why they are important.**

8 A. The relative rate of return ("RROR") shows how close a customer class rate of return is to  
9 the system average return. For example, if a customer class rate of return is 5.5% and the  
10 system average rate of return is 6.5%, then that class RROR is 0.85 (5.5% divided by 6.5%).  
11 Because the 0.85 RROR is below 1.0, the class is earning less than the system average rate  
12 of return. A class RROR of 1.0 indicates that the class return is the same as the system  
13 average rate of return. A class RROR greater than 1.0 indicates that the class RROR is  
14 greater than the system average rate of return.

15 **Q. How do the customer class RRORs at current rates in this case compare with the**  
16 **RRORs at current rates in the last AP water case?**

17 A. Table 1 presents a comparison of RRORs at current rates in AP's last rate case and in this  
18 case. Also shown are the resulting RRORs from Ms. Heppenstall's proposed revenue  
19 allocation. RRORs at current rates in this case, shown in Column (2), were taken from  
20 AP's Exhibit No. 5-A, Part 1, Schedule B, page 1 of 1. The RRORs presented in  
21 Column (1), entitled "2018 Case", were taken from Exhibit No. 5-A, Schedule B, page 1  
22 of in Docket No. R-2018-3003558. Finally, Column (3) shows the Company's proposed

1 RRORs from Ms. Heppenstall's revenue allocation and were taken from Exhibit No. 5-A,  
2 Schedule C, page 1 of 1.

	(1)	(2)	(3)
	2018	Current	AP
	<u>Case</u>	<u>Case</u>	<u>Proposed</u>
			<u>RROR</u>
Residential	0.95	0.96	0.96
Commercial	1.04	1.07	1.05
Industrial	0.84	0.93	1.00
Public	1.21	1.18	1.18
Other Water Utilities	5.12	15.77	14.74
Private Fire	1.76	1.25	1.27
Public Fire	0.98	0.97	1.00

3  
4 The RRORs at current rates for Residential, Commercial, and Public Fire are roughly the  
5 same in both dockets. The Industrial class RROR improved substantially, going from 0.84  
6 to 0.93. The Public class RROR has declined slightly and Private Fire RROR declined  
7 substantially.

8 With respect to the RRORs that result from Ms. Heppenstall's proposed revenue allocation,  
9 too little movement is made for the Residential, Commercial, and Public classes. The  
10 proposed RROR for the Residential class made no movement toward the system average  
11 increase in Ms. Heppenstall's proposed revenue allocation. The Commercial class RROR  
12 declined only slightly. The Industrial class, however, was moved to a RROR of 1.0 with  
13 an 18.5% revenue increase.



1 **Q. Given the RRORs in this case, what is your recommendation for revenue allocation?**

2 A. I recommend that somewhat more movement be made toward cost of service for the  
3 Residential, Commercial, and Public classes. My recommended revenue allocation  
4 involves the following:

- 5 • Move the Residential class from a RROR of 0.96 to 0.98.
- 6 • Move the Commercial class from a RROR of 1.07 to 1.02.
- 7 • Move the Industrial class from a RROR of 0.93 to 0.99.
- 8 • Move the Public class from a RROR of 1.18 to 1.15.

9 Please refer to Exhibit \_\_\_(RAB-2) for the results of my revenue allocation  
10 recommendation to the Commission. This exhibit was generated using AP's CCOSS that  
11 was provided in response to I&E RS-2-D-W. Page 1 shows Aqua LUG's proposed revenue  
12 allocation to customer classes in the last two columns. Changes to Ms. Heppenstall's  
13 revenue allocation were relatively modest. The increases to the Commercial and Public  
14 classes were reduced from 16.0% to 13.88%. The Residential class increase moved from  
15 17.4% to 18.26%. Aqua LUG's proposed class RRORs are shown on page 2 of Exhibit  
16 \_\_\_(RAB-2). I would note that the increase to the Residential class represents 1.07 times  
17 the system average increase, which is very reasonable.

18 **Q. Are there certain considerations for changes in the design of rates from your**  
19 **proposal?**

20 A. Yes. Commercial and Industrial customer charges and the rates for consumption blocks 1  
21 through 4 are the same for both classes. Industrial class rates also have 5th and 6th blocks  
22 that Commercial customers do not have. The Company should take care to keep customer  
23 charges and consumption charges in blocks 1 through 4 of the Commercial and Industrial

1 classes the same in its rate design, while avoiding excessive increases for blocks 5 and 6 in  
2 the Industrial class. If necessary, AP could move some of the Industrial revenue increase  
3 to the Residential class to moderate the increases in these blocks.

4 **Q. How does the Company differentiate between Commercial and Industrial customers?**

5 A. According to AP's Rules and Regulations, 3. Classes Of General Metered Service,  
6 Commercial and Industrial customers are described as follows:

7 Commercial Class: A building, store, restaurant or office which is primarily a site for the  
8 buying or selling of goods or the provision of professional or consumer services. In  
9 addition, apartments, condominium complexes, colleges, private and public schools, car  
10 washes, laundromats, construction sites, hotels, motels, and tanks filled at the Company's  
11 premise are included in this class.

12 Industrial Class: A building or factory which is primarily a site for the manufacture or  
13 production of goods.

14 Although not specifically stated in the Rules and Regulations, hospitals would be  
15 considered in the Commercial class as well, as they are not involved in the manufacture or  
16 production of goods.

17 **Q. Just to be clear, you are not supporting the Company's proposed revenue  
18 requirement, are you?**

19 A. No. I am not taking a position on the Company's revenue requirement. I am using the  
20 Company's requested revenue increase as a means to illustrate my revenue allocation  
21 proposal. Should the Commission reduce AP's requested revenue increase, as is likely, the  
22 percentage increases I presented on page 1 of Exhibit \_\_\_(RAB-2) should be scaled back  
23 by an equal percentage amount to match the percentage reduction in the Company's  
24 requested increase.

25 **Q. Does this conclude your Direct Testimony?**

26 A. Yes.

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027385, *et al.*  
 :  
 Aqua Pennsylvania, Inc. :

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027386, *et al.*  
 :  
 Aqua Pennsylvania Wastewater, Inc. :

**EXHIBITS  
OF  
RICHARD A. BAUDINO**

**ON BEHALF OF  
AQUA LARGE USERS GROUP  
J. KENNEDY AND ASSOCIATES, INC.**

**NOVEMBER 2021**

## **RESUME OF RICHARD A. BAUDINO**

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### **EDUCATION**

#### **New Mexico State University, M.A.**

Major in Economics

Minor in Statistics

#### **New Mexico State University, B.A.**

Economics

English

Thirty-nine years of experience in utility ratemaking and the application of principles of economics to the regulation of electric, gas, and water utilities. Broad based experience in revenue requirement analysis, cost of capital, rate of return, cost and revenue allocation, and rate design.

### **REGULATORY TESTIMONY**

Preparation and presentation of expert testimony in the areas of:

Cost of Capital for Electric, Gas and Water Companies

Electric, Gas, and Water Utility Cost Allocation and Rate Design

Revenue Requirements

Gas and Electric industry restructuring and competition

Fuel cost auditing

Ratemaking Treatment of Generating Plant Sale/Leasebacks

## RESUME OF RICHARD A. BAUDINO

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### EXPERIENCE

1989 to

**Present:** Kennedy and Associates: Director of Consulting, Consultant - Responsible for consulting assignments in revenue requirements, rate design, cost of capital, economic analysis of generation alternatives, electric and gas industry restructuring/competition and water utility issues.

1982 to

**1989:** New Mexico Public Service Commission Staff: Utility Economist - Responsible for preparation of analysis and expert testimony in the areas of rate of return, cost allocation, rate design, finance, phase-in of electric generating plants, and sale/leaseback transactions.

### CLIENTS SERVED

#### Regulatory Commissions

Louisiana Public Service Commission  
Georgia Public Service Commission  
New Mexico Public Service Commission

#### Other Clients and Client Groups

Ad Hoc Committee for a Competitive Electric Supply System	Northwest Arkansas Gas Consumers
Air Products and Chemicals, Inc.	Maryland Energy Group
Arkansas Electric Energy Consumers	Occidental Chemical
Arkansas Gas Consumers	PSI Industrial Group
AK Steel	Large Power Intervenors (Minnesota)
Armco Steel Company, L.P.	Tyson Foods
Aqua Large Users Group	West Virginia Energy Users Group
Assn. of Business Advocating Tariff Equity	The Commercial Group
Atmos Cities Steering Committee	Wisconsin Industrial Energy Group
Canadian Federation of Independent Businesses	South Florida Hospital and Health Care Assn.
CF&I Steel, L.P.	PP&L Industrial Customer Alliance
Cities of Midland, McAllen, and Colorado City	Philadelphia Area Industrial Energy Users Gp.
Cities Served by Texas-New Mexico Power Co.	Philadelphia Large Users Group
Cities Served by AEP Texas	West Penn Power Intervenors
City of New York	Duquesne Industrial Intervenors
Climax Molybdenum Company	Met-Ed Industrial Users Gp.
Connecticut Industrial Energy Consumers	Penelec Industrial Customer Alliance
Crescent City Power Users Group	Penn Power Users Group
Cripple Creek & Victor Gold Mining Co.	Columbia Industrial Intervenors
Dearborn Industrial Generation, LLC	U.S. Steel & Univ. of Pittsburg Medical Ctr.
General Electric Company	Multiple Intervenors
Holcim (U.S.) Inc.	Maine Office of Public Advocate
IBM Corporation	Missouri Office of Public Counsel
Industrial Energy Consumers	University of Massachusetts - Amherst
Kentucky Industrial Utility Consumers	WCF Hospital Utility Alliance
Kentucky Office of the Attorney General	West Travis County Public Utility Agency
Lexington-Fayette Urban County Government	Steering Committee of Cities Served by Oncor
Large Electric Consumers Organization	Utah Office of Consumer Services
Newport Steel	Healthcare Council of the National Capital Area
North Carolina Attorney General's Office	Vermont Department of Public Service
	Texas Industrial Energy Consumers

**Expert Testimony Appearances  
of  
Richard A. Baudino  
As of November 2021**

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
10/83	1803, 1817	NM	New Mexico Public Service Commission	Southwestern Electric Coop.	Rate design.
11/84	1833	NM	New Mexico Public Service Commission Palo Verde	El Paso Electric Co.	Service contract approval, rate design, performance standards for nuclear generating system
1983	1835	NM	New Mexico Public Service Commission	Public Service Co. of NM	Rate design.
1984	1848	NM	New Mexico Public Service Commission	Sangre de Cristo Water Co.	Rate design.
02/85	1906	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
09/85	1907	NM	New Mexico Public Service Commission	Jomada Water Co.	Rate of return.
11/85	1957	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
04/86	2009	NM	New Mexico Public Service Commission	El Paso Electric Co.	Phase-in plan, treatment of sale/leaseback expense.
06/86	2032	NM	New Mexico Public Service Commission	El Paso Electric Co.	Sale/leaseback approval.
09/86	2033	NM	New Mexico Public Service Commission	El Paso Electric Co.	Order to show cause, PVNGS audit.
02/87	2074	NM	New Mexico Public Service Commission	El Paso Electric Co.	Diversification.
05/87	2089	NM	New Mexico Public Service Commission	El Paso Electric Co.	Fuel factor adjustment.
08/87	2092	NM	New Mexico Public Service Commission	El Paso Electric Co.	Rate design.
10/87	2146	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Financial effects of restructuring, reorganization.
07/88	2162	NM	New Mexico Public Service Commission	El Paso Electric Co.	Revenue requirements, rate design, rate of return.

**Expert Testimony Appearances  
of  
Richard A. Baudino  
As of November 2021**

<b>Date</b>	<b>Case</b>	<b>Jurisdct.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
01/89	2194	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Economic development.
1/89	2253	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Financing.
08/89	2259	NM	New Mexico Public Service Commission	Homestead Water Co.	Rate of return, rate design.
10/89	2262	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Rate of return.
09/89	2269	NM	New Mexico Public Service Commission	Ruidoso Natural Gas Co.	Rate of return, expense from affiliated interest.
12/89	89-208-TF	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Rider M-33.
01/90	U-17282	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
09/90	90-158	KY	Kentucky Industrial Utility Consumers	Louisville Gas & Electric Co.	Cost of equity.
09/90	90-004-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Cost of equity, transportation rate.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
04/91	91-037-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Transportation rates.
12/91	91-410-EL-AIR	OH	Air Products & Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Cost of equity.
05/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Cost of equity, rate of return.
09/92	92-032-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost of equity, rate of return, cost-of-service.
09/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost of equity, rate of return.

**Expert Testimony Appearances  
of  
Richard A. Baudino  
As of November 2021**

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
09/92	92-009-U	AR	Tyson Foods	General Waterworks	Cost allocation, rate design.
01/93	92-346	KY	Newport Steel Co.	Union Light, Heat & Power Co.	Cost allocation.
01/93	39498	IN	PSI Industrial Group	PSI Energy	Refund allocation.
01/93	U-10105	MI	Association of Businesses Advocating Tariff Equality (ABATE)	Michigan Consolidated Gas Co.	Return on equity.
04/93	92-1464-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Return on equity.
09/93	93-189-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Transportation service terms and conditions.
09/93	93-081-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost-of-service, transportation rates, rate supplements; return on equity; revenue requirements.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Historical reviews; evaluation of economic studies.
03/94	10320	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Trimble County CWIP revenue refund.
4/94	E-015/GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Evaluation of the cost of equity, capital structure, and rate of return.
5/94	R-00942993	PA	PG&W Industrial Intervenors	Pennsylvania Gas & Water Co.	Analysis of recovery of transition costs.
5/94	R-00943001	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania charge proposals.	Evaluation of cost allocation, rate design, rate plan, and carrying
7/94	R-00942986	PA	Armco, Inc., West Penn Power Industrial Intervenors	West Penn Power Co.	Return on equity and rate of return.
7/94	94-0035-E-42T	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Return on equity and rate of return.



**Expert Testimony Appearances  
of  
Richard A. Baudino  
As of November 2021**

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
8/94	8652	MD	Westvaco Corp. Co.	Potomac Edison	Return on equity and rate of return.
9/94	930357-C	AR	West Central Arkansas Gas Consumers	Arkansas Oklahoma Gas Corp.	Evaluation of transportation service.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Return on equity.
9/94	8629	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Transition costs.
11/94	94-175-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Cost-of-service, rate design, rate of return.
3/95	RP94-343- 000	FERC	Arkansas Gas Consumers	NorAm Gas Transmission	Rate of return.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Return on equity.
6/95	U-10755	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Revenue requirements.
7/95	8697	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost allocation and rate design.
8/95	95-254-TF U-2811	AR	Tyson Foods, Inc.	Southwest Arkansas Electric Cooperative	Refund allocation.
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	Systems Energy Resources, Inc.	Return on Equity.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Investigation into Electric Power Competition.
5/96	96-030-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Revenue requirements, rate of return and cost of service.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Potomac Electric Power Co. and Constellation Energy Corp.	Return on Equity.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Return on equity, rate of return.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.

**Expert Testimony Appearances  
of  
Richard A. Baudino  
As of November 2021**

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
1/97	RP96-199-000	FERC	The Industrial Gas Users Conference	Mississippi River Transmission Corp.	Revenue requirements, rate of return and cost of service.
3/97	96-420-U	AR	West Central Arkansas Gas Corp.	Arkansas Oklahoma Gas Corp.	Revenue requirements, rate of return, cost of service and rate design.
7/97	U-11220	MI	Association of Business Advocating Tariff Equity	Michigan Gas Co. and Southeastern Michigan Gas Co.	Transportation Balancing Provisions.
7/97	R-00973944	PA	Pennsylvania American Water Large Users Group	Pennsylvania-American Water Co.	Rate of return, cost of service, revenue requirements.
3/98	8390-U	GA	Georgia Natural Gas Group and the Georgia Textile Manufacturers Assoc.	Atlanta Gas Light	Rate of return, restructuring issues, unbundling, rate design issues.
7/98	R-00984280	PA	PG Energy, Inc. Intervenors	PGE Industrial	Cost allocation.
8/98	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Return on equity, rate of return.
10/98	U-23327	LA	Louisiana Public Service Commission	SWEPSCO, CSW and AEP	Analysis of proposed merger.
12/98	98-577	ME	Maine Office of the Public Advocate	Maine Public Service Co.	Return on equity, rate of return.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity, rate of return.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co	Return on equity.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Return on equity.
4/99	R-984554	PA	T. W. Phillips Users Group	T. W. Phillips Gas and Oil Co.	Allocation of purchased gas costs.
6/99	R-0099462	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Balancing charges.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Cost of debt.

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10/99	R-00994782	PA	Peoples Industrial Intervenor	Peoples Natural Gas Co.	Restructuring issues.
10/99	R-00994781	PA	Columbia Industrial Intervenor	Columbia Gas of Pennsylvania	Restructuring, balancing charges, rate flexing, alternate fuel.
01/00	R-00994786	PA	UGI Industrial Intervenor	UGI Utilities, Inc.	Universal service costs, balancing, penalty charges, capacity Assignment.
01/00	8829	MD	Maryland Industrial Gr.	Baltimore Gas & Electric Co.	Revenue requirements, cost allocation, rate design.
02/00	R-00994788	PA	Penn Fuel Transportation	PFG Gas, Inc., and	Tariff charges, balancing provisions.
05/00	U-17735	LA	Louisiana Public Service Comm.	Louisiana Electric Cooperative	Rate restructuring.
07/00	2000-080	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric Co.	Cost allocation.
07/00	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket E)	LA	Louisiana Public Service Commission	Southwestern Electric Power Co.	Stranded cost analysis.
09/00	R-00005654	PA	Philadelphia Industrial And Commercial Gas Users Group.	Philadelphia Gas Works	Interim relief analysis.
10/00	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket B)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring, Business Separation Plan.
11/00	R-00005277 (Rebuttal)	PA	Penn Fuel Transportation Customers	PFG Gas, Inc. and North Penn Gas Co.	Cost allocation issues.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/01	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Stranded cost analysis.
04/01	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket B) (Addressing Contested Issues)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring issues.
04/01	R-00006042	PA	Philadelphia Industrial and Commercial Gas Users Group	Philadelphia Gas Works	Revenue requirements, cost allocation and tariff issues.

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11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/02	14311-U	GA	Georgia Public Service Commission	Atlanta Gas Light	Capital structure.
08/02	2002-00145	KY	Kentucky Industrial Utility Customers	Columbia Gas of Kentucky	Revenue requirements.
09/02	M-00021612	PA	Philadelphia Industrial And Commercial Gas Users Group	Philadelphia Gas Works	Transportation rates, terms, and conditions.
01/03	2002-00169	KY	Kentucky Industrial Utility Customers	Kentucky Power	Return on equity.
02/03	02S-594E	CO	Cripple Creek & Victor Gold Mining Company	Aquila Networks – WPC	Return on equity.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
10/03	CV020495AB	GA	The Landings Assn., Inc.	Utilities Inc. of GA	Revenue requirement & overcharge refund
03/04	2003-00433	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric	Return on equity, Cost allocation & rate design
03/04	2003-00434	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Return on equity
4/04	04S-035E	CO	Cripple Creek & Victor Gold Mining Company, Goodrich Corp., Holcim (U.S.) Inc., and The Trane Co.	Aquila Networks – WPC	Return on equity.
9/04	U-23327, Subdocket B	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Fuel cost review
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Return on Equity
06/05	050045-EI	FL	South Florida Hospital and Health Care Assoc.	Florida Power & Light Co.	Return on equity
08/05	9036	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Revenue requirement, cost allocation, rate design, Tariff issues.
01/06	2005-0034	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Return on equity.

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03/06	05-1278-E-PC-PW-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Return on equity.
04/06	U-25116 Commission	LA	Louisiana Public Service	Entergy Louisiana, LLC	Transmission Issues
07/06	U-23327 Commission	LA	Louisiana Public Service	Southwestern Electric Power Company	Return on equity, Service quality
08/06	ER-2006-0314	MO	Missouri Office of the Public Counsel	Kansas City Power & Light Co.	Return on equity, Weighted cost of capital
08/06	06S-234EG	CO	CF&I Steel, L.P. & Climax Molybdenum	Public Service Company of Colorado	Return on equity, Weighted cost of capital
01/07	06-0960-E-42T Users Group	WV	West Virginia Energy	Monongahela Power & Potomac Edison	Return on Equity
01/07	43112	AK	AK Steel, Inc.	Vectren South, Inc.	Cost allocation, rate design
05/07	2006-661	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric	Return on equity, weighted cost of capital.
09/07	07-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power	Return on equity, weighted cost of capital
10/07	05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Return on equity
11/07	29797	LA	Louisiana Public Service Commission	Cleco Power :LLC & Southwestern Electric Power	Lignite Pricing, support of settlement
01/08	07-551-EL-AIR	OH	Ohio Energy Group	Ohio Edison, Cleveland Electric, Toledo Edison	Return on equity
03/08	07-0585, 07-0585, 07-0587, 07-0588, 07-0589, 07-0590, (consol.)	IL	The Commercial Group	Ameren	Cost allocation, rate design
04/08	07-0566	IL	The Commercial Group	Commonwealth Edison	Cost allocation, rate design
06/08	R-2008-2011621	PA	Columbia Industrial Intervenors	Columbia Gas of PA	Cost and revenue allocation, Tariff issues
07/08	R-2008-2028394	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Cost and revenue allocation, Tariff issues

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07/08	R-2008-2039634	PA	PPL Gas Large Users Group	PPL Gas	Retainage, LUFG Pct.
08/08	6680-UR-116	WI	Wisconsin Industrial Energy Group	Wisconsin P&L	Cost of Equity
08/08	6690-UR-119	WI	Wisconsin Industrial Energy Group	Wisconsin PS	Cost of Equity
09/08	ER-2008-0318	MO	The Commercial Group	AmerenUE	Cost and revenue allocation
10/08	R-2008-2029325	PA	U.S. Steel & Univ. of Pittsburgh Med. Ctr.	Equitable Gas Co.	Cost and revenue allocation
10/08	08-G-0609	NY	Multiple Intervenors	Niagara Mohawk Power	Cost and Revenue allocation
12/08	27800-U	GA	Georgia Public Service Commission	Georgia Power Company	CWIP/AFUDC issues, Review financial projections
03/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Capital Structure
04/09	E002/GR-08-1065	MN	The Commercial Group	Northern States Power	Cost and revenue allocation and rate design
05/09	08-0532	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation
07/09	080677-EI	FL	South Florida Hospital and Health Care Association	Florida Power & Light	Cost of equity, capital structure, Cost of short-term debt
07/09	U-30975	LA	Louisiana Public Service Commission	Cleco LLC, Southwestern Public Service Co.	Lignite mine purchase
10/09	4220-UR-116	WI	Wisconsin Industrial Energy Group	Northern States Power	Class cost of service, rate design
10/09	M-2009-2123945	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Smart Meter Plan cost allocation
10/09	M-2009-2123944	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Smart Meter Plan cost allocation
10/09	M-2009-2123951	PA	West Penn Power Industrial Intervenors	West Penn Power	Smart Meter Plan cost allocation
11/09	M-2009-2123948	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Smart Meter Plan cost allocation
11/09	M-2009-2123950	PA	Met-Ed Industrial Users Group Penelec Industrial Customer Alliance, Penn Power Users Group	Metropolitan Edison, Pennsylvania Electric Co., Pennsylvania Power Co.	Smart Meter Plan cost allocation

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03/10	09-1352-E-42T	WV	West Virginia Energy Users Group	Monongahela Power	Return on equity, rate of return Potomac Edison
03/10	E015/GR-09-1151	MN	Large Power Intervenors	Minnesota Power	Return on equity, rate of return
04/10	2009-00459	KY	Kentucky Industrial Utility Consumers	Kentucky Power	Return on equity
04/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
05/10	10-0261-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Co./ Wheeling Power Co.	EE/DR Cost Recovery, Allocation, & Rate Design
05/10	R-2009-2149262	PA	Columbia Industrial Intervenors	Columbia Gas of PA	Class cost of service & cost allocation
06/10	2010-00036	KY	Lexington-Fayette Urban County Government	Kentucky American Water Company	Return on equity, rate of return, revenue requirements
06/10	R-2010-2161694	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Rate design, cost allocation
07/10	R-2010-2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Return on equity
07/10	R-2010-2161592	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Cost and revenue allocation
07/10	9230	MD	Maryland Energy Group	Baltimore Gas and Electric	Electric and gas cost and revenue allocation; return on equity
09/10	10-70	MA	University of Massachusetts-Amherst	Western Massachusetts Electric Co.	Cost allocation and rate design
10/10	R-2010-2179522	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Cost and revenue allocation, rate design
11/10	P-2010-2158084	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Transmission rate design
11/10	10-0699-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Co. & Wheeling Power Co.	Return on equity, rate of Return
11/10	10-0467	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation and rate design
04/11	R-2010-2214415	PA	Central Pen Gas Large Users Group	UGI Central Penn Gas, Inc.	Tariff issues, revenue allocation
07/11	R-2011-2239263	PA	Philadelphia Area Energy Users Group	PECO Energy	Retainage rate

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08/11	R-2011-2232243	PA	AK Steel	Pennsylvania-American Water Company	Rate Design
08/11	11AL-151G	CO	Climax Molybdenum	PS of Colorado	Cost allocation
09/11	11-G-0280	NY	Multiple Intervenors	Corning Natural Gas Co.	Cost and revenue allocation
10/11	4220-UR-117	WI	Wisconsin Industrial Energy Group	Northern States Power	Cost and revenue allocation, rate design
02/12	11AL-947E	CO	Climax Molybdenum, CF&I Steel	Public Service Company of Colorado	Return on equity, weighted cost of capital
07/12	120015-EI	FL	South Florida Hospitals and Health Care Association	Florida Power and Light Co.	Return on equity, weighted cost of capital
07/12	12-0613-E-PC	WV	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal for Century Aluminum
07/12	R-2012-2290597	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities Corp.	Cost allocation
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Class cost of service, cost and revenue allocation, rate design
09/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
10/12	9299	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design Cost of equity, weighted cost of capital
10/12	4220-UR-118	WI	Wisconsin Industrial Energy Group	Northern States Power Company	Class cost of service, cost and revenue allocation, rate design
10/12	473-13-0199	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Return on equity, capital structure
01/13	R-2012-2321748 et al.	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Cost and revenue allocation
02/13	12AL-1052E	CO	Cripple Creek & Victor Gold Mining, Holcim (US) Inc.	Black Hills/Colorado Electric Utility Company	Cost and revenue allocations
06/13	8009	VT	IBM Corporation	Vermont Gas Systems	Cost and revenue allocation, rate design
07/13	130040-EI	FL	WCF Hospital Utility Alliance	Tampa Electric Co.	Return on equity, rate of return
08/13	9326	MD	Maryland Energy Group	Baltimore Gas and Electric	Cost and revenue allocation, rate design, special rider



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08/13	P-2012-2325034	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities, Corp.	Distribution System Improvement Charge
09/13	4220-UR-119	WI	Wisconsin Industrial Energy Group	Northern States Power Co.	Class cost of service, cost and revenue allocation, rate design
11/13	13-1325-E-PC	WV	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal, Felman Production
06/14	R-2014-2406274	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Cost and revenue allocation, rate design
08/14	05-UR-107	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Cost and revenue allocation, rate design
10/14	ER13-1508 et al.	FERC	Louisiana Public Service Comm.	Entergy Services, Inc.	Return on equity
11/14	14AL-0660E	CO	Climax Molybdenum Co. and CFI Steel, LP	Public Service Co. of Colorado	Return on equity, weighted cost of capital
11/14	R-2014-2428742	PA	AK Steel	West Penn Power Company	Cost and revenue allocation
12/14	42866	TX	West Travis Co. Public Utility Agency	Travis County Municipal Utility District No. 12	Response to complain of monopoly power
3/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric, Kentucky Utilities	Return on equity, cost of debt, weighted cost of capital
3/15	2014-00396	KY	Kentucky Industrial Utility Customers	Kentucky Power Co.	Return on equity, weighted cost of capital
6/15	15-0003-G-42T	WV	West Virginia Energy Users Gp.	Mountaineer Gas Co.	Cost and revenue allocation, Infrastructure Replacement Program
9/15	15-0676-W-42T	WV	West Virginia Energy Users Gp.	West Virginia-American Water Company	Appropriate test year, Historical vs. Future
9/15	15-1256-G-390P	WV	West Virginia Energy Users Gp.	Mountaineer Gas Co.	Rate design for Infrastructure Replacement and Expansion Program
10/15	4220-UR-121	WI	Wisconsin Industrial Energy Gp.	Northern States Power Co.	Class cost of service, cost and revenue allocation, rate design
12/15	15-1600-G-390P	WV	West Virginia Energy Users Gp.	Dominion Hope	Rate design and allocation for Pipeline Replacement & Expansion Prog.
12/15	45188	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Co.	Ring-fence protections for cost of capital

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2/16	9406	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design, proposed Rider 5
3/16	39971	GA	GA Public Service Comm. Staff	Southern Company / AGL Resources	Credit quality and service quality issues
04/16	2015-00343	KY	Kentucky Office of the Attorney General	Atmos Energy	Cost of equity, cost of short-term debt, capital structure
05/16	16-G-0058 16-G-0059	NY	City of New York	Brooklyn Union Gas Co., KeySpan Gas East Corp.	Cost and revenue allocation, rate design, service quality issues
06/16	16-0073-E-C	WV	Constellium Rolled Products Ravenswood, LLC	Appalachian Power Co.	Complaint; security deposit
07/16	9418	MD	Healthcare Council of the National Capital Area	Potomac Electric Power Co.	Cost of equity, cost of service, Cost and revenue allocation
07/16	160021-EI	FL	South Florida Hospital and Health Care Association	Florida Power and Light Co.	Return on equity, cost of debt, capital structure
07/16	16-057-01	UT	Utah Office of Consumer Svcs.	Dominion Resources, Questar Gas Co.	Credit quality and service quality issues
08/16	8710	VT	Vermont Dept. of Public Service	Vermont Gas Systems	Return on equity, cost of debt, cost of capital
08/16	R-2016-2537359	PA	AK Steel Corp.	West Penn Power Co.	Cost and revenue allocation
09/16	2016-00162	KY	Kentucky Office of the Attorney General	Columbia Gas of Ky.	Return on equity, cost of short-term debt
09/16	16-0550-W-P	WV	West Va. Energy Users Gp.	West Va. American Water Co.	Infrastructure Replacement Program Surcharge
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Co.	Ring fencing and other conditions for acquisition, service quality and reliability
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP and Sharyland Dist. and Transmission Services, LLC	Return on equity
02/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric, Kentucky Utilities	Return on equity, cost of debt, weighted cost of capital
03/17	10580	TX	Atmos Cities Steering Committee	Atmos Pipeline Texas	Return on equity, capital structure, weighted cost of capital
03/17	R-3867-2013	Quebec, Canada	Canadian Federation of Independent Businesses	Gaz Metro	Marginal Cost of Service Study

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05/17	R-2017-2586783	PA	Philadelphia Industrial and Commercial Gas Users Gp.	Philadelphia Gas Works	Cost and revenue allocation, rate design, Interruptible tariffs
08/17	R-2017-2595853	PA	AK Steel	Pennsylvania American Water Co.	Cost and revenue allocation, rate design
8/17	17-3112-INV	VT	Vt. Dept. of Pubic Service	Green Mountain Power	Return on equity, cost of debt, weighted cost of capital
9/17	4220-UR-123	WI	Wisconsin Industrial Energy Group	Northern States Power	Cost and revenue allocation, rate design
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Return on equity, cost of short-term debt
12/17	2017-00321	KY	Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity
1/18	2017-00349	KY	Office of the Attorney General	Atmos Energy	Return on equity, cost of debt, weighted cost of capital
5/18	Fiscal Years 2019-2021 Rates	PA	Philadelphia Large Users Group	Philadelphia Water Department	Cost and revenue allocation
8/18	18-0974-TF	VT	Vt. Dept. of Public Service	Green Mountain Power	Return on equity, cost of debt, weighted cost of capital
8/18	48401	TX	Cities Served by Texas-New Mexico Power Company	Texas-New Mexico Power Co.	Return on equity, capital structure
8/18	18-05-16	CT	Connecticut Industrial Energy Consumers	Connecticut Natural Gas Co.	Cost and revenue allocation
9/18	9484	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design
9/18	2017-370-E	SC	South Carolina Office of Regulatory Staff	South Carolina Electric & Gas, Dominion Resources, SCANA	Return on equity, service quality standards, credit quality conditions
10/18	18-1115-G-390P	WV	West Va. Energy Users Group	Mountaineer Gas Company	Customer protections for Infrastructure Replacement and Expansion Program
12/18	R-2018-3003558, R-2018-3003561	PA	Aqua Large Users Group	Aqua Pennsylvania, Inc.	Cost and revenue allocation
02/19	UD-18-07	CCNO	Crescent City Power Users' Gp.	Entergy New Orleans, LLC	Return on equity, Reliability Incentive Mechanism, other proposed riders
03/19	2018-00358	KY	Office of the Attorney General	Kentucky American Water Co.	Return on equity, Qualified Infrastructure Program rider
05/19	19-E-0065 19-G-0066	NY	City of New York	Consolidated Edison Co.	Cost and revenue allocation, rate design, tariff issues, fast-charging station incentives

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05/2019	19-0513-TF	VT	Vt. Dept. of Public Service	Vermont Gas Systems	Return on equity, capital structure
06/2019	5-TG-100	WI	Wisconsin Industrial Energy Group	WEPCO, Wisconsin Gas, Wisconsin PS	Transportation and balancing issues
07/2019	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Return on equity, capital structure
08/2019	19-G-0309 19-G-0310	NY	City of New York	Brooklyn Union Gas Co., KeySpan Gas East Corp.	Cost and revenue allocation, rate design, tariff issues and modifications
08/2019	19-0316-G-42T	WV	West Virginia Energy Users Gp.	Mountaineer Gas Company	Cost and revenue allocation
8/2019	5-UR-109	WI	Wisconsin Industrial Energy Gp.	Wisconsin Electric Power Co., Wisconsin Gas, LLC	Cost Allocation, Class cost of service study
8/2019	6690-UR-126	WI	Wisconsin Industrial Energy Gp.	Wisconsin Public Service Corp.	Cost Allocation, Class cost of service study
9/2019	9610	MD	Maryland Energy Group	Baltimore Gas and Electric Co.	Cost and revenue allocation, rate design
12/2019	2019-00271	KY	Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity
2/2020	49831	TX	Texas Industrial Energy Consumers	Southwestern Public Service Co.	Return on equity, capital structure, rate of return
2/2020	E-7. Sub 1214	NC	NC Attorney General's Office	Duke Energy Carolinas	Return on equity, capital structure, rate of return, economic conditions
2/2020	E-2. Sub 1219	NC	NC Attorney General's Office	Duke Energy Progress	Return on equity, capital structure, rate of return, economic conditions
5/2020	R-2019- 3015162	PA	Industrial Energy Consumers of Pennsylvania	UGI Utilities, Inc.	Return on equity, cost of debt, revenue allocation, rate design
6/2020	20-G-0101	NY	Multiple Intervenors	Corning Natural Gas Corp.	Cost and revenue allocation
9/2020	R-2020- 2019369	PA	AK Steel	Pennsylvania-American Water Company	Cost and revenue allocation, rate design
9/2020	20-035-04	UT	The Kroger Co.	Rocky Mountain Power	Cost and revenue allocation, rate design
10/2020	2020-00174	KY	Ky. Office of the Attorney General, Ky. Industrial Utility Customers	Kentucky Power Co.	Return on equity
3/2021	2020-00349	KY	Ky. Office of the Attorney General, Ky. Industrial Utility Customers	Kentucky Utilities Co.	Return on equity
3/2021	2020-00350	KY	Ky. Office of the Attorney General, Ky. Industrial Utility Customers	Louisville Gas and Electric Co.	Return on equity

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3/2021	20-0746-G-42T	WV	West Va. Energy Users Group	Dominion Energy West Va.	Cost and revenue allocation, cost of equity
4/2021	17-12-03RE11	CT	Connecticut Industrial Energy Consumers	PURA Investigation Into Distribution System Planning	Economic development rates
6/2021	U-20940	MI	Dearborn Industrial Generation, LLC	DTE Gas Company	Cost and revenue allocation, rate design
7/2021	21-0043-G-PC	WV	West Va. Energy Users Group	Mountaineer Gas Co., UGI Corporation	Hold harmless conditions for utility acquisition
07/2021	U-35441	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Return on equity, cost of capital, service quality
08/2021	51802	TX	Texas Industrial Energy Consumers	Southwestern Public Service Company	Return on equity
09/21	2021-00190	KY	Kentucky Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity, cost of debt
09/21	2021-00183	KY	Kentucky Office of the Attorney General	Columbia Gas of Kentucky, Inc.	Return on equity, cost of debt, capital structure
09/21	21-0369-W-42T	WV	West Va. Energy Users Group	West Virginia-American Water Company	Revenue stabilization mechanism
09/21	2021-00185	KY	Kentucky Office of the Attorney General	Delta Natural Gas Company, Inc.	Return on equity, cost of debt, capital structure
09/21	2021-00214	KY	Kentucky Office of the Attorney General	Atmos Energy Corporation	Return on equity, common equity ratio
11/21	R-2021-3027385, R-2021-3027386	PA	Aqua Large Users Group	Aqua Pennsylvania, Inc.	Cost and revenue allocation, Rate design

AQUA PENNSYLVANIA, INC.

AQUA LUG PROPOSED REVENUE ALLOCATION  
AT AQUA PENNSYLVANIA REQUESTED REVENUE INCREASE

Customer Classification (1)	Pro Forma Cost of Service, as of March 31, 2020				Pro Forma Revenues Under Present Rates		Pro Forma Revenues Under Proposed Rates		Aqua LUG Proposed Increase	
	Amount (2)	Act 11 (3)	Water COS Plus Act 11 (4)	Percent of Total (5)	Amount (6)	Percent of Total (7)	Amount (8)	Percent of Total (9)	Amount (10)	Percent Increase (11)
Residential	\$ 382,958,592	\$ 16,806,100	\$ 399,764,692	68.1%	\$ 333,854,297	66.7%	\$ 394,824,929	67.3%	\$ 60,970,631	18.26%
Commercial	130,800,375	3,939,400	134,739,774	23.0%	119,491,326	23.8%	\$ 136,081,853	23.2%	16,590,526	13.88%
Industrial	19,732,783	528	19,733,310 *	3.4%	16,630,075	3.3%	\$ 19,613,804	3.3%	2,983,729	17.94%
Public	8,810,536	93,398	8,903,933 *	1.5%	8,516,664	1.7%	\$ 9,699,143	1.7%	\$1,182,479	13.88%
Other Water Utilities	2,396		2,396 *	0.0%	12,812	0.0%	14,846	0.0%	2,035	15.88%
Private Fire Protection	16,069,330		16,069,330	2.7%	16,153,537	3.2%	18,976,135	3.2%	2,822,599	17.47%
Public Fire Protection	<u>7,767,095</u>		<u>7,767,095</u>	<u>1.3%</u>	<u>6,438,592</u>	<u>1.3%</u>	<u>7,767,626</u>	<u>1.3%</u>	<u>1,329,034</u>	<u>20.64%</u>
Total Tariff Sales of Water	566,141,107	20,839,425	586,980,531	100.0%	501,097,303	100.0%	586,978,336	100.0%	85,881,033	17.14%
Contract Sales - Industrial	3,157,961		3,157,961		3,128,996		3,157,961		28,965	0.93%
Contract Sales - Public	1,448,398		1,448,398		1,247,315		1,448,398		201,083	16.12%
Contract Sales - OWU	<u>2,960,342</u>		<u>2,960,342</u>		<u>2,886,684</u>		<u>2,960,342</u>		<u>73,657</u>	<u>2.55%</u>
Subtotal Contract Sales	7,566,700	-	7,566,700		7,262,995		7,566,700		303,706	4.18%
Total Sales of Water	<u>573,707,807</u>	<u>20,839,425</u>	<u>594,547,232</u>		<u>508,360,298</u>		<u>594,545,036</u>		<u>86,184,738</u>	<u>16.95%</u>
Other Revenues - Wheeling Fees	15,256		15,256		15,256		15,256			
Other Water Revenues	<u>1,303,137</u>		<u>1,303,137</u>		<u>1,303,137</u>		<u>1,303,137</u>		-	0.00%
Subtotal Other Revenue	1,318,393		1,318,393		1,318,393		1,318,393		-	
Total	<u>\$ 575,026,200</u>	<u>\$ 20,839,425</u>	<u>\$ 595,865,624</u>		<u>\$ 509,678,691</u>		<u>\$ 595,863,429</u>		<u>86,184,738</u>	<u>16.91%</u>

\* Contract Sales Excluded.

## AQUA PENNSYLVANIA, INC.

AQUA LUG PROPOSED REVENUE ALLOCATION  
WITH CUSTOMER CLASS RATES OF RETURN AND RELATIVE RATES OF RETURN

ITEM (1)	COST OF SERVICE (2)	RESIDENTIAL (3)	COMMERCIAL (4)	INDUSTRIAL (5)	PUBLIC (6)	OTHER WATER UTILITIES (7)	FIRE PROTECTION	
							PRIVATE (8)	PUBLIC (9)
1. REVENUES FROM SALES	586,978,336	394,824,929	136,081,853	19,613,804	9,699,143	14,846	18,976,135	7,767,626
2. OTHER REVENUES	8,885,093	6,008,384	2,055,086	310,099	138,421	36	252,577	120,500
3. TOTAL OPERATING REVENUES	595,863,429	400,833,313	138,136,939	19,923,903	9,837,564	14,882	19,228,712	7,888,125
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE & ACT 11)	272,527,954	208,427,199	58,788,820	8,109,157	3,818,520	1,462	5,799,871	-12,417,004
5. RETURN AND INCOME TAXES	323,335,475	192,406,113	79,348,119	11,814,747	6,019,044	13,420	13,428,841	20,305,129
6. LESS: TAXABLE EXCLUSIONS (FACTOR 18)	70,371,594	42,950,669	16,977,358	2,597,275	1,136,923	211	2,290,032	4,419,125
7. TAXABLE INCOME	252,963,881	149,455,444	62,370,761	9,217,472	4,882,120	13,209	11,138,808	15,886,004
8. LESS: INCOME TAXES (TAX. INC.)	31,622,324	18,683,017	7,796,798	1,152,251	610,301	1,651	1,392,432	1,985,866
9. NET RETURN (Line 5 - Line 8)	291,713,151	173,723,096	71,551,320	10,662,496	5,408,743	11,769	12,036,409	18,319,263
10. ORIGINAL COSTS MEASURE OF VALUE	3,818,296,020	2,330,468,439	921,173,482	140,924,470	61,687,972	10,361	124,253,386	239,777,907
11. RATE OF RETURN, PERCENT	7.64	7.45	7.77	7.57	8.77	113.59	9.69	7.64
12. RELATIVE RATE OF RETURN	1.00	0.98	1.02	0.99	1.15	14.87	1.27	1.00



McNees Wallace & Nurick LLC  
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**Adeolu A. Bakare**  
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December 14, 2021

**VIA E-MAIL**

Honorable Mary D. Long  
Administrative Law Judge  
Pennsylvania Public Utility Commission  
Suite 220 Piatt Place  
301 Fifth Avenue  
Pittsburgh, PA 1522

**RE: Pennsylvania Public Utility Commission v. Aqua Pennsylvania, Inc.;**  
**Docket No. R-2021-3027385**

Dear Judge Long:

Attached please find Statement No. 1S – Surrebuttal Testimony of Richard Baudino on behalf of the Aqua Large Users Group ("Aqua LUG") in the above-referenced proceeding.

As shown by the attached Certificate of Service, all parties to this proceeding are being duly served via email. We can provide parties with a hard copy upon request.

Sincerely,

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', written over a white background.

Adeolu A. Bakare  
MCNEES WALLACE & NURICK LLC

c: Rosemary Chiavetta, Secretary (Letter and Certificate of Service Only, via Electronic Filing)  
Certificate of Service

**AGUA LUG**

**STATEMENT 1S**

12/20/21

SB

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## CERTIFICATE OF SERVICE

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of 52 Pa. Code Section 1.54 (relating to service by a participant).

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Adeolu A. Bakare

Counsel to the Aqua Large Users Group

Dated this 14<sup>th</sup> day of December, 2021, at Harrisburg, Pennsylvania.

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027385, *et al.*  
 :  
 Aqua Pennsylvania, Inc. :

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027386, *et al.*  
 :  
 Aqua Pennsylvania Wastewater, Inc. :

**SURREBUTTAL TESTIMONY  
OF  
RICHARD A. BAUDINO**

**ON BEHALF OF  
AQUA LARGE USERS GROUP  
J. KENNEDY AND ASSOCIATES, INC.**

**DECEMBER 2021**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027385, *et al.*  
 :  
 Aqua Pennsylvania, Inc. :

Pennsylvania Public Utility Commission, *et al.* :  
 :  
 v. : R-2021-3027386, *et al.*  
 :  
 Aqua Pennsylvania Wastewater, Inc. :

**SURREBUTTAL TESTIMONY OF RICHARD A. BAUDINO**

1 **Q. Please state your name and business address.**

2 A. My name is Richard A. Baudino. My business address is J. Kennedy and Associates, Inc.  
3 ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

4 **Q. What is your occupation and by whom are you employed?**

5 A. I am a consultant to Kennedy and Associates.

6 **Q. Did you submit Direct Testimony in this proceeding?**

7 A. Yes. I submitted Direct Testimony on behalf of the Aqua Large Users Group ("Aqua  
8 LUG").

9 **Q. What is the purpose of your Surrebuttal Testimony?**

10 A. The purpose of my Surrebuttal Testimony is to respond to the Rebuttal Testimonies of  
11 Mr. Brian Kalcic, witness for the Office of Small Business Advocate ("OSBA"), and  
12 Ms. Constance Heppenstall, witness for Aqua Pennsylvania, Inc. ("Company").

1 **Q. Please summarize Mr. Kalcic's response to the revenue allocation proposal you**  
2 **submitted in your Direct Testimony.**

3 A. Mr. Kalcic's response begins on page 11, line 10 of his Rebuttal Testimony. Mr. Kalcic  
4 concluded that the Public, Other Water Utilities, and Private Fire Protection classes would  
5 not move closer to their respective cost of service under my revenue allocation proposal.  
6 He also testified that the revenue subsidy received by the Residential class would decline  
7 by less than 22% under my revenue allocation proposal.

8 **Q. Please respond to Mr. Kalcic's evaluation of your revenue allocation proposal.**

9 A. At the Company's requested revenue increase and proposed Act 11 revenues, the  
10 Residential class would receive a greater revenue increase under my revenue allocation  
11 proposal (18.26%) than the Company's proposal (17.4%). Mr. Kalcic proposed an increase  
12 for the Residential class of 19.6%. The subsidies being paid by the Public, Other Water  
13 Utilities, and the Private Fire classes could indeed be reduced, but at the expense of an  
14 additional increase to the Residential class. I continue to support my revenue allocation as  
15 a reasonable alternative to the Company's revenue allocation proposal. However, Aqua  
16 LUG does not oppose Mr. Kalcic's revenue allocation proposal as it also addresses the  
17 customer class cost of service concerns raised in my Direct Testimony.

18 **Q. How did Company witness Heppenstall respond to your proposed revenue allocation?**

19 A. On page 25, line 10 of her Rebuttal Testimony, Ms. Heppenstall stated that she had "no  
20 philosophical problem" with my revenue allocation proposal. However, on Schedule 1 of  
21 Exhibit No. 5R-A Part II Ms. Heppenstall presented her revenue allocation, which is the  
22 same as in her Direct Testimony. Thus, although Ms. Heppenstall had no "philosophical

1           problem" with my recommendation, she maintained her revenue allocation from her Direct  
2           Testimony.

3           For the reasons I stated in my Direct Testimony, the Company's revenue allocation does  
4           not move its customer classes sufficiently toward their allocated cost to serve and should  
5           be rejected. I continue to recommend that the Commission adopt my proposed revenue  
6           allocation or, in the alternative, adopt Mr. Kalcic's revenue allocation recommendation.

7   **Q.   Does this conclude your Surrebuttal Testimony?**

8   **A.   Yes.**

**VERIFICATION**

I, Richard A. Baudino, Consultant of J. Kennedy and Associates, Inc., hereby state that the facts contained in the Direct Testimony and Exhibits of Richard A. Baudino (Aqua LUG Statement No. 1) and the Surrebuttal Testimony of Richard A. Baudino (Aqua LUG Statement No. 1S) are true and correct to the best of my knowledge, information, and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904, relating to unsworn falsification to authorities.

12/17/2021  
Date

Richard A. Baudino  
Richard A. Baudino