

Cost-Level Benchmarking Studies Prepared by Dr. Lowry

Year	Company	Gas or Electric?
1993	Niagara Mohawk	Gas
1993	Niagara Mohawk	Electric
1994	Southern California Edison	Electric
1996	Boston Gas	Gas
1997	Atlanta Gas Light	Gas
1997	Pacific Gas & Electric	Electric
1998	Kentucky Utilities	Electric
1999	Citipower	Electric
2000	Energex	Electric
2000	Ergon	Electric
2000	Powercor	Electric
2000	United Energy	Electric
2002	San Diego Gas & Electric	Gas
2002	San Diego Gas & Electric	Electric
2002	Southern California Gas	Gas
2004	Bolivian Power Distributors	Electric
2004	Enbridge Gas Distribution	Gas
2005	San Diego Gas & Electric	Electric (Nuclear)
2006	FortisAlberta	Electric
2006	Central Vermont Public Service	Electric
2006	San Diego Gas & Electric	Gas
2006	San Diego Gas & Electric	Electric
2006	Southern California Gas	Gas
2008	Ontario Power Distributors	Electric
2009	Oklahoma Gas & Electric	Electric
2009	Public Service of Colorado	Electric
2010	Portland General Electric	Electric
2010	Public Service of Colorado	Gas
2011	Oklahoma Gas & Electric	Electric
2014	Public Service of Colorado	Electric
2014	Australian Energy Regulator	Electric
2014	Oshawa PUC Networks	Electric
2017	Public Service of Colorado	Gas
2017	Public Service of Colorado	Electric
2017	Green Mountain Power	Electric
2017	Alberta Utilities Consumer Advocate	Electric
2018	Ontario Energy Board	Electric