



MCR SERVES NATURAL GAS UTILITIES

A Trusted Partner

Only a small number of management consulting firms serve natural gas utilities—and even fewer do so comprehensively and without potential conflicts of interest from also working with government entities and advocates. MCR is dedicated to serving utilities without such conflicts.

Our team has extensive natural gas experience and supports gas utilities nationwide in four practice areas: Financial Planning and Analysis, Energy Products and Services, Regulatory Services, and Strategic and Financial Advisory.

MCR's work brings significant value to client utilities, including:

- ✓ Enhanced financial performance, load growth and retention, and performance incentives from customer-facing programs (e.g., energy efficiency)
- ✓ Favorable regulatory outcomes and stakeholder perceptions
- ✓ Improved customer satisfaction and loyalty (e.g., net promoter scores)

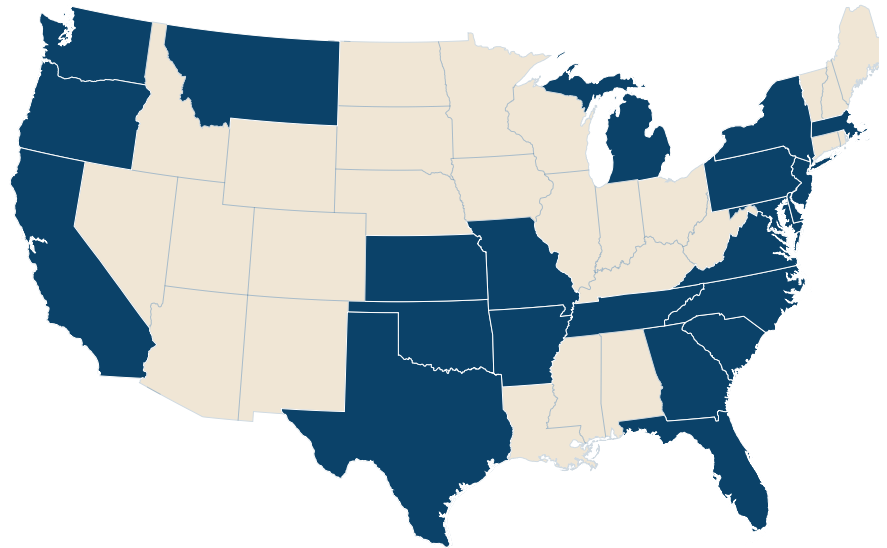
A Range of Projects

MCR's clients range from local distribution companies to high-level industry groups. Some examples of our work:

- The **American Gas Foundation** engaged MCR in 2024-2025 to evaluate the full range of current and future potential benefits that could accrue from natural gas utility energy efficiency (EE) programs, including 1) the current state of gas utility energy efficiency cost-effectiveness and 2) potential future benefits. See the report and slide deck on MCR's [website](#).
- In **Oregon**, we are providing a range of support for a general rate case filing, including providing expert witnesses and answering discovery on revenue requirement, class cost-of-service, and rate design.

- In **Montana**, we participated in a gas rate case by preparing an embedded cost of service study, a marginal cost of service study, and a proposed rate design. We also helped the client provide data responses from regulatory parties' interventions and supported settlement discussions.

Jurisdictions Where MCR Serves Natural Gas Utilities



- In **California**, we have supported the development of an extensive third-party gas energy efficiency portfolio since 2018. Areas of support include procurement solicitations, cost-effectiveness analysis, contract negotiation, regulatory compliance, and reporting to the California Joint-Utilities' Procurement Review Group.
- In **Texas** and **Oklahoma**, we support clients' utility energy efficiency efforts. We develop avoided costs, calculate utility performance incentives, and perform true-ups of energy efficiency program cost recovery mechanisms. We also develop or support the development of annual energy evaluation, measurement, and verification reports and other regulatory compliance reporting including portfolio cost-effectiveness.
- In **Indiana, Massachusetts, and Pennsylvania**, we provided a deep-dive into energy efficiency processes to develop business requirements and specifications for new data tracking systems. We also assisted with the procurement processes to select system developers/providers and stayed engaged to provide client advocacy as the new systems were developed.
- In **Delaware**, we have supported a natural gas utility for a decade as it has engaged a quasi-regulatory stakeholder process and the regulator itself on energy efficiency program and portfolio planning and cost-effectiveness, organization design, energy efficiency data tracking system development, implementation services procurement, and compliance reporting.
- In **Delaware, Maryland, and Washington, DC**, we conducted extensive energy efficiency benchmarking and policy research and analysis projects to help utility clients better understand their placement relative to peers and develop strategies and tactics to update their programs, processes, and regulatory/stakeholder engagement.
- In **Maryland, Pennsylvania, and Virginia**, we participated in working groups and with energy regulators to develop new approaches to cost-effectiveness and frameworks for multiyear rate plans and application of performance incentive mechanisms.
- In **North Carolina** and **South Carolina**, we supported a natural gas utility's rates function by implementing our Cost of Service Tool (COST™) model to develop, support and, in some cases, serve as an expert witness on regulatory testimony for cost of service studies and proposed rate designs.

About MCR

MCR Performance Solutions was founded in 1999 on the principle our clients deserve the industry's best insights delivered through the highest quality and innovative solutions. We are a management consulting firm with seasoned professionals providing specialized advice. We operate in six practice areas:

Regulatory Services

- Pre-Filing Reviews
- Rate Case Management
- Strategic Research and Analysis
- Modern Rate Design Strategies
- Regulatory Strategy and Filings

Transmission Strategy

- Formula Rate Analysis
- FERC Filings
- Strategic Economic Analysis
- Transmission Cost/Rate Competitiveness

Energy Products and Services

- Strategy and Program Design
- Process and Data Management
- Program Implementation
- Program Management and Administration
- Program Tracking and Reporting
- Evaluation, Measurement and Verification (EM&V)

Strategic and Financial Advisory

- Corporate Planning
- Natural Gas and Electric Strategies
- Regulatory, Finance and Investor Relations

Financial Planning and Analysis

- Financial Forecasting
- Enterprise Risk Management
- Strategic Planning
- Capital Allocation
- Financial Processes and Systems

Nuclear Generation

- Zero-Base Budgeting
- Capital Project Evaluation
- Life Cycle Management Planning
- Long-Range Planning
- Management Reporting
- Capitalization Policies and Procedures



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