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Mr. Miller joined Foster Associates in 1998, and is currently working in the preparation of expert testimony on cost of capital and related issues. He also has experience in energy economics and antitrust studies. He has participated in numerous energy studies and is the chief contributor to the Foster Financial Reports on major interstate pipelines. Other assignments have included preparation of cost and revenue data for use in costing studies for the U.S. Postal Service. Mr. Miller received a B.S. in economics from the Pennsylvania State University.