

**Proposal  
Of  
Snavely King Majoros O'Connor & Lee, Inc.  
To the  
Public Service Commission of North Dakota**

In Connection with the Application of  
Northern States Power Company  
For an Increase in Gas Distribution Rates

Solicitation No. PU-06-525

Snavely King Majoros O'Connor & Lee, Inc.  
Suite 300  
1111 14<sup>th</sup> Street, N.W.  
Washington, DC 20005

January 26, 2007

**Proposal of  
Snavely King Majoros O'Connor & Lee, Inc  
To the Public Service Commission  
State of North Dakota**

This proposal is submitted in response to a request for proposals, dated January 5, 2007 for expert assistance to the North Dakota Public Service Commission in connection with a forthcoming gas distribution rate case involving the Northern States Power Company ("NSP"), a subsidiary of Excel Energy.

**1. The Firm**

This proposal is being submitted by:

Snavely King Majoros O'Connor & Lee, Inc.  
Suite 300  
1111 14<sup>th</sup> Street, N.W.  
Washington, DC 20005  
(202) 371- 9156  
FAX (202) 842-4966  
Fed. Id. No. 52-0901220  
[www.snavely-king.com](http://www.snavely-king.com)

The point of contact is Charles W. King, President, whose e-mail address is [charlieking@snavely-king.com](mailto:charlieking@snavely-king.com)

Snavely King Majoros O'Connor & Lee, Inc. ("Snavely King") was founded in 1970 by Charles W. King and the late Carl M. Snavely, Jr. to conduct research on a consulting basis into the rates, costs, operations and valuation of regulated companies and industries. Much of the Company's work has involved preparing and presenting testimony on behalf of parties to state and federal regulatory proceedings relating to the telecommunications, utilities and transportation industries. Over the course of its 36-year history, senior members of the firm have appeared as expert witnesses in over 1000 separate proceedings before almost all of the state regulatory commissions and all federal agencies that regulate the utilities and transportation industries.

Although the Company's clients cover the entire spectrum of corporate and governmental entities, most of its utility practice has been on behalf of state commissions or state-funded consumer advocates. This representation has covered topics of accounting, rate of return, rate design, cost allocation, fuel and purchased power, and depreciation.

**Issue Analysis**

NSP describes this rate increase of \$2.8 million as amounting to only three percent. The reason for his very small percentage has to do with the denominator in the

fraction: it includes the cost of purchased gas which, all of which is passed through to NSP's gas suppliers. If purchased gas costs are excluded, the increase jumps to over 20 percent. That is the percentage of additional revenue that NSP is seeking for itself in this case. Thus, the rate increase is larger than it appears at first blush.

This proposal addresses all issues relating to the \$2.8 million increase in gas distribution rates requested by NSP. These issues can be divided into three broad categories: revenue requirement, cost of capital, and cost allocation/rate design.

Revenue requirements refers to the calculation of the total revenue requested by the Company, inclusive of a return on its rate base. In most cases, the issues break down among matters relating to revenues, expenses and rate base.

Revenue issues include:

- Weather normalization,
- Projection of demand and consumption to the test year,
- Elasticity responses,
- Effects of conservation and appliance efficiencies.

Expense issues are many and varied, and cannot be predicted without a detailed examination of the Company's filing. Among the expenses that typically generate controversy are:

- Executive Compensation,
- Advertising,
- Charitable contributions,
- Labor productivity,
- Administrative overheads,
- Unusual weather-related expenses,
- Staffing changes,
- Shared headquarters expenses.

Rate base issues include:

- Sale and disposition of company property,
- Deferred income taxes,
- Property not used and useful,
- Construction work in progress,
- Plant held for future use,
- Assets shared with other jurisdictions,
- Property shared with affiliates.

One expense that we will unquestionably address is depreciation. The Company's filing contains no depreciation study, even though depreciation is the largest single category of expense. We will obtain NSP's plant records in order to determine the propriety of the Company's depreciation rates. At a minimum, we will examine the service life and survivor curve assumptions underlying the depreciation rates for two

accounts, A/C 376 – Mains and A/C 380 – Services. These two accounts typically make up between 60 and 75 percent of the plant of a gas distribution company. It may be appropriate to recommend alternative depreciation rates based on our analysis of the life and survivor distribution of plant in these accounts.

In addition to our service life analysis, we will unquestionably challenge the procedure used by the Company to recover the cost of removing plant at the end of its service life. Currently, this removal cost allowance is buried in depreciation rates. We will recommend that removal cost allowances be made explicit as a separate set of accrual rates. We will also challenge the procedure for calculating these removal cost allowances. The nature of this challenge is discussed in Attachment A to this proposal.

Cost of Capital is a controversial subject in every rate case, particularly the cost of equity. That is because there is no direct way to estimate the return that investors require from equity capital. There are broadly three approaches by which this return is estimated: Discounted Cash Flow (“DCF”), the Capital Asset Pricing Model (“CAPM”) and risk premium tests. In the past, the North Dakota Commission has relied heavily, and on at least one occasion exclusively, on the DCF approach. Certainly this is the most reliable methodology because the other two suffer from severe conceptual and computational problems.

In this case, NSP is asking for an 11.3 percent return on equity. Snavelly King’s most recent rate of return analyses of gas distribution companies indicate that the appropriate return, as indicated by DCF studies, is currently well below 10 percent.

Another aspect of rate of return is capital structure, that is, the mix of debt and equity in the Company’s capitalization. A superficial examination of NSP’s capital structure does not indicate any serious problem with this issue. We will, however, inquire as to whether Excel Energy, the parent company, has any debt in its own name that it has used to fund its regulated subsidiaries. If so, then we will recommend a “double leverage” adjustment to recognize that some of what appears as equity on NSP’s balance sheet is in fact debt. We can cite to a long history of precedence for this adjustment in the regulation of the telephone industry.

Cost Allocation and Rate Design are usually less significant issues in gas distribution rate cases than in electric or telecommunications cases. That is because most gas plant is location specific, and the rate design for gas distribution is usually a simple, two part (customer, commodity) structure.

In this case, however, the jurisdictional allocation of costs may become important because NSP’s North Dakota gas operations are such a small portion of the Company’s overall gas distribution activity. Even a minor error in these allocations can have a very large impact on North Dakota ratepayers.

**The Project Team**

This project will be conducted under the overall supervision of Charles W. King, President of Snavelly King. Mr. King will also act as the expert witness on cost of capital, cost allocation, and rate design. Mr. King has previously testified on behalf of the Commission Staff in the following cases:

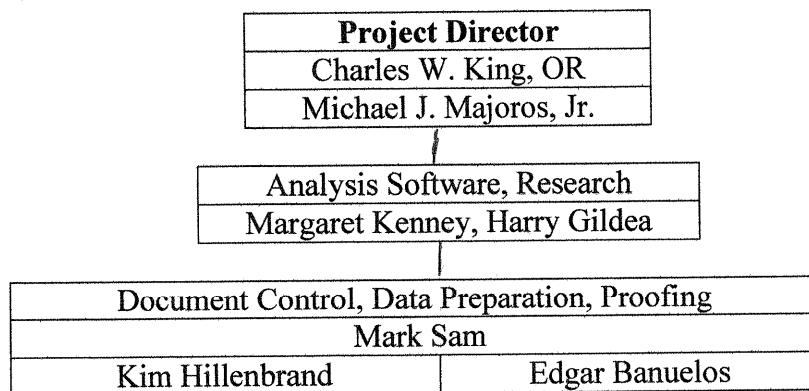
PU-400-00-521	Xcel Energy, Inc.
PU-399-01-186	Montana-Dakota Utilities (Electric)
PU-399-02-183	Montana-Dakota Utilities (Gas)
PU-399-02-183	Montana-Dakota Utilities (Gas Depr.)
PU-399-03-296	Montana-Dakota Utilities (Electric)
PU-04-97	Montana-Dakota Utilities (Gas)

A brief professional resume and a listing of Mr. King’s prior appearances as an expert witness is found in Attachment B to this proposal.

Issues of revenue requirement, depreciation and removal cost allowances will be addressed by Michael J. Majoros, Jr.. Mr. Majoros is one of the nation’s leading authorities on utility depreciation from the ratepayers’ viewpoint. He has testified on this topic in over 100 separate cases. Mr. Majoros is an accountant by training, has previously worked as a C.P.A., and has testified on revenue requirement issues in a number of cases. Mr. Majoros’ resume and appearance list is included in Attachment B to this proposal.

Assisting Messrs. King and Majoros will be Margaret Kenney and Mark Sam. Ms. Kenney is will implement Snavelly King’s depreciation analysis software and will serve as research assistant. Mr. Sam will assist in data input, proofreading and resource retrieval. Also available to assist the project team are Harry Gildea, Kim Hillenbrand and Edgar Banuelos. Resumes of each of these staff members are included in Attachment B.

The following is an organization chart that describes the relationship among the respective members of the project team:



## **Work Plan and Budget**

The following page presents Snavely King's work plan and its work hour and dollar budget. The tabulation is divided into the three principal issue areas of revenue requirements, cost of capital and cost allocation/rate design. Each of these areas is broken down between work hours by principals, Messrs. King and Majoros, and staff. Each of these categories of effort is in turn broken down among nine tasks:

1. Study Company Filing
2. Prepare Discovery Requests
3. Analyze Company Data
4. Prepare Direct Testimony & Exhibits
5. Respond to Company Data Requests
6. Analyze Company Rebuttal
7. Draft Cross of Company Witnesses
8. Attend Hearings
9. Assist Counsel on Briefs and Exceptions

The budget shows a total of 284 work hours, with the largest amount of effort, 147 hours, going into the analysis and exposition of the revenue requirement.

The hourly rates are the standard Snavely King rates for state regulatory agencies. Note that the "staff" rate is actually a blend of the employee-specific rates listed in the footnote. These are the actual rates that will be billed to the P.S.C.

The total fee budget is \$37,775. With \$1,900 in out-of-pocket expenses, principally for a trip to Bismarck for hearings, the total budget is \$39,675.

## **References**

The following are references for Messrs. King and Majoros:

Charles W. King:

1. Georgia Public Service Commission

Nancy Tyer (gas) [nancyt@psc.state.ga.us](mailto:nancyt@psc.state.ga.us)  
Sheree Kernizan (electric) [shereek@psc.state.ga.us](mailto:shereek@psc.state.ga.us)  
Georgia Public Service Commission

**Snavely King Majoros O'Connor & Lee, Inc.**  
**Gas Distribution Rate Case - Northern State Power Company**  
**Project Budget**

Task	Description	Revenue Requirements		Cost of Capital			Cost Allocation/ Rate Design			Total	
		Principal Majoros	Staff (Note)	Total	Principal King	Staff (Note)	Total	Principal King	Staff (Note)		Total
1	Study Company Filing	0		0	4		4	3		3	7
2	Prepare Discovery Requests	6	4	10	3		3	3		3	16
3	Analyze Company Data	20	25	45	10		10	5	6	11	66
4	Prepare Direct Testimony & Exhibits	25	20	45	16	15	31	16	10	26	102
5	Respond to Company Data Requests	5		5	3		3	2		2	10
6	Analyze Company Rebuttal	8	5	13	6		6	3		3	22
7	Draft Cross of Company Witnesses	5		5	3		3	3		3	11
6	Attend Hearings	16		16	16		16				32
7	Assist Counsel on Briefs and Exceptions	8		8	8		8	2		2	18
	<b>Total Workhours</b>	93	54	147	69	15	84	37	16	53	284
	<b>Rate per Hour</b>	\$ 150	\$ 95		\$ 150	\$ 85		\$ 150	\$ 95		
	<b>Fees</b>	\$ 13,950	\$ 5,130	\$ 19,080	\$ 10,350	\$ 1,275	\$ 11,625	\$ 5,550	\$ 1,520	\$ 7,070	\$ 37,775
	<b>Expenses</b>										
	Air Fare	\$ 550			\$ 550						
	Hotel & Meals	\$ 200			\$ 200						
	Car Rental	\$ 100									
	Airport Parking	\$ 50			\$ 50						
	Communications and Delivery	\$ 100			\$ 100						
	<b>Total Expenses</b>			\$ 1,000			\$ 900				\$ 1,900
	<b>Total Costs</b>										<b>\$ 39,675</b>

Note: "Staff" is an composite of the following professional rates per hour:  
Harry Gildea \$ 125  
Margaret Kenney \$ 100  
Kim Hillenbrand \$ 75  
Edgar Banuelos \$ 75  
Mark Sam \$ 55

224 Washington Street, S.W.  
Atlanta, GA 30334-5701  
(404) 651-4501

2. District of Columbia Office of the People's Counsel

Barbara Burton  
D.C. Office of People's Counsel  
1133 13<sup>th</sup> Street, N.W. Suite 500  
Washington, DC 20005  
(202)727-3071  
[bburton@opc-dc.gov](mailto:bburton@opc-dc.gov)

3. City of O'Fallon, Illinois

David Lincoln Ader  
140 S. Dearborn St., 6<sup>th</sup> Floor  
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[dader@ancelglink.com](mailto:dader@ancelglink.com)

4. Michigan Attorney General

Donald Erickson  
Special Litigation Division  
Office of the Attorney General  
P.O. Box 30212  
Lansing, MI 48909  
(517)373-1123  
[ericksond@michigan.gov](mailto:ericksond@michigan.gov)

5. Utah Division of Public Utilities

Marlin Barrow  
Department of Commerce  
Division of Public Utilities  
160 East 300 South  
S.M. Box 146751  
Salt Lake City, UT 84114-6751  
[mbarrow@utah.gov](mailto:mbarrow@utah.gov)

Michael J. Majoros, Jr.:

1. New Jersey Division of Rate Counsel

Sarah H. Steindel, Esq.

Director  
Division of Rate Counsel  
31 Clinton Street – 11<sup>th</sup> Floor  
Newark, NJ 07101  
(973) 648-2690  
[ssteinde@rpa.state.nj.us](mailto:ssteinde@rpa.state.nj.us)

2. California Utility Reform Network

Bob Finkelstein  
Executive Director  
The Utility Reform Network  
711 Van Ness Ave, Suite 350  
San Francisco, CA 94102  
(415) 929-8876  
[bfinkelstein@turn.org](mailto:bfinkelstein@turn.org)

3. Kentucky Attorney General

Betsy Blackford, Esq.  
Assistant Attorney General  
State of Kentucky  
Office of the Attorney General  
1024 Capitol Center Drive, Suite 800  
Frankfort, KY 40601-8204  
(502) 696-5458  
[Betsy.Blackford@law.state.ky.us](mailto:Betsy.Blackford@law.state.ky.us)

4. Delaware Public Service Commission

Bruce H. Burcat  
Executive Director  
Public Service Commission of Delaware  
861 Silver Lake Blvd.  
Cannon Building, Suite 100  
Dover, DE 19904  
(302) 739-4247  
[Bruce.Burcat@state.de.us](mailto:Bruce.Burcat@state.de.us)

5. Kansas Citizen's Utility Ratepayer Board

David Springe  
Citizen's Utility Ratepayer Board  
1500 SW Arrowhead Rd.  
Topeka, KS 66604  
(785) 271-3200

**Testimonies and Exhibits**

Snavely King maintains a complete archive of the testimonies of its expert witnesses. We would be happy to supply the P.S.C. with the any of the testimonies associated with the appearances listed in Attachment B.

**Affirmative Action**

Snavely King is a small firm of only ten individuals, so it does not have a formal affirmative action program. However, it has been the practice of the firm to make every other new hire a member of a minority group. The Company has exceeded this goal in recent years, with the result that the ethnic breakdown of the firm is as follows:

African American	3
Hispanic	1
Asian-American	1
Caucasian	<u>5</u>
Total	10

**Legal Compliance**

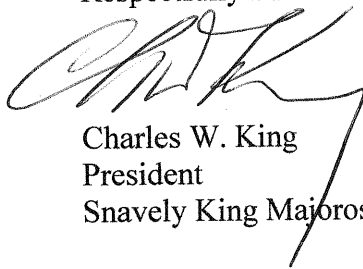
By the signature at the end of this proposal, Charles W. King, President of Snavely King, certifies that:

- the performance of the engagement will be in compliance with all federal and North Dakota laws, including all labor laws and all anti-discrimination laws;
- the prices quoted have not been knowingly disclosed to any competitor or any other potential bidder;
- such prices have been determined independently with out communication, agreement, or collusion with such competitors or potential bidder;
- no attempt has been made to persuade any such competitor or potential bidder to submit or not to submit a proposal; and
- no other actions of any kind have been taken which might be perceived as having the purpose of restricting or discouraging competition.

**Insurance**

While Snavely King maintains liability insurance on its offices, it does not currently have the professional liability insurance. This is principally because the issue has not arisen in the past with other clients. However, Snavely King certifies that it will procure such insurance if it is required by the P.S.C. to do so.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'C. King', with a long, sweeping underline that extends to the right and then curves downwards.

Charles W. King  
President  
Snively King Majoros O'Connor & Lee, Inc.

### Removal Cost Allowances

Most utility depreciation rates incorporate two very different components: “pure” depreciation, that is, recovery of capital; and net removal costs, that is, the net difference between the costs to remove plant and any salvage or resale of the plant or equipment retired. Since the removal costs of electric or gas distribution plant always exceed salvage or resale value, the effect of this second component has been to inflate depreciation rates.

In several states, the regulatory commissions have approved the decoupling of depreciation from removal cost recovery. They establish two sets of rates, depreciation and removal costs, that together correspond to the present composite depreciation rates.

Most utilities base their net removal cost accrual rates on can be called the Traditional Inflated Future Cost Approach (TIFCA). This approach compares recent removal cost experience with the original cost of the plant removed. The result of this comparison is a “net salvage ratio,” always expressed as a negative when removal costs exceed salvage/resale value. To illustrate, a recent study of the removal costs of the Potomac Electric Power Company recommended the following negative salvage ratios:

Acct.	Description	Net Salvage Ratio
360	Structures and Improvements	-50%
362	Station Equipment	-30%
364	Poles, Towers and Fixtures	-90%
365	Overhead Conductors and Devices	-60%
366	Underground Conduit	-30%
367	Underground Conductors and Devices	-75%
368	Line Transformers	-50%
369.1	Aerial Services	-30%
369.2	Underground Services	-75%
369.3	Underground Cable	-50%
371.1	Installations on Customer Premises	-20%
373	Street Lighting	-70%

The impact of these ratios is very great. The largest single category of distribution plant is account 367 – Underground Conductors and Devices. Under this proposal, for every dollar of depreciation accrued, another 75 cents should be recovered against the future cost of removing this plant.

There are three objections to the TIFCA methodology:

1. It projects past inflation into the future.
2. It fails to recognize the time value of money.
3. It results in a permanent and growing loan from ratepayers against costs the company has not yet incurred.

1. Projection of Future Inflation

As regards the first objection, assume that the average unit of plant retired between 2001 and 2005 was placed in 1970. Under TIFCA, the original cost of that plant is compared with the removal cost experience during those same the five years, 2001-2005. When the ratio derived from this comparison is applied to plant currently in service, the effect is to project the inflation since 1970 into the future as a predictor of future removal costs. Inflation since 1970 has averaged about five percent. No current prediction of future inflation exceeds three percent.

This infirmity in TIFCA can be corrected by restating the original cost of the plant retired as though inflation had been only three percent instead of five percent. The result is significantly lowered removal cost ratios.

2. Time Value of Money

The second infirmity is obvious. TIFCA recovers undiscounted costs that it will not incur for years to come. This procedure fails to recognize that a dollar spent, say, ten years from now is worth far less than a dollar collected today.

The correct procedure is embodied in accounting practice. In 2002, the Financial Accounting Standards Board published Statement of Financial Accounting Standards No. 143 ("SFAS 143") relating to accounting for "retirement costs," which include costs of removal. SFAS 143 states that future removal cost obligations must be declared as liabilities on companies' balance sheets, but only at their value discounted from the year they will be incurred. The annual expense associated with these liabilities is composed of two elements (1) the depreciation of the original discounted value of the future cost and (2) the annual accretion in that value.

SFAS 143 applies only to legal obligations to incur retirement costs, and the utilities contend that most of their removal costs are not legal obligations. Whether this statement is true or not, the methodology embodied in SFAS 143 reflects the correct view as to the valuation of future costs: they should be discounted to their present value.

This discounting can be accomplished by treating each plant account as though it were a single asset. The future removal cost, estimated using TIFCA adjusted for future inflation, is discounted from the average retirement date of all plant in the account to the average date of placement of that plant. The current recognition of that cost is the two elements of expense in SFAS 143, depreciation of the discounted cost and the current year's accretion in the present value of that cost.

### 3. Permanent Loan From Ratepayers

The final objection to TIFCA supersedes the other two. Utilities like to view the accrual of removal costs in terms of single units. They argue that when a unit of plant is installed, it immediately incurs a prospective cost to remove it at the end of its life. Therefore, they argue, the future removal cost must be collected over its life.

However, when removal cost accruals are viewed as flows of money, a very different picture emerges. There is always more new plant being added than old plant being retired, for two reasons. First, most utility systems are growing, and second, inflation means that replacement plant always costs more in nominal dollars than the plant it is replacing.

Because new plant added always exceeds old plant retired, the accrual of removal cost reserves always exceeds the current expenditures to remove plant. Typically, that relationship is on the order of ten dollars of accrual for each dollar of expenditure. This differential will continue indefinitely as long as the utility is offering service. The result is a very large and rapidly growing reserve. This reserve amounts to a permanent and growing loan from ratepayers, which, importantly, is against costs that the utility has not incurred.

The utilities may argue that there is no harm to ratepayers because the reserve reduces the rate base, which then reduces the requirement for return and income taxes. There are two reasons that this argument is fallacious. First, the balance between accruals and rate base reduction is always tilted against ratepayers. Again, that is because there is always more new plant incurring removal cost accruals than old plant for which removal costs reserves have been accumulated. This can be demonstrated quantitatively.

Second, even if removal cost accruals and reserve accumulation balanced, the value of money to ratepayers is much greater than it is to the utility. When a utility takes a dollar from its ratepayers and puts it in removal cost reserve, the benefit to ratepayers is a reduction in the pre-tax cost of capital to the utility, say, 10 percent.

The cost of money to residential ratepayers is much higher than 10 percent. Most residents are net debtors. The lowest cost of money to them is their mortgage rate, on average probably around 7 percent. But at the margin, the cost of money is credit card debt, more like 20 percent. For low income ratepayers, the cost of money is almost infinite, because the addition of one dollar of electric bill represents one dollar less available for the necessities of life: food, clothing and shelter.

The solution to this objection is to adopt the procedure now followed in Pennsylvania, New Jersey, Georgia, Delaware and maybe more states, which is to expense removal costs going forward. In each of these states, the net salvage ratio is the ratio of average removal costs during a recent five-year period to the average of plant during those same five years. This practice results in removal cost accruals that can be as low as one tenth the accruals derived from TIFCA.

## **Attachment B – Resumes and Appearance Lists**

Charles W. King

Michael J. Majoros, Jr.

Margaret Kenney

Harry Gildea

Edgar Banuelos

Kim Hillenbrand

Mark Sam

# Charles W. King

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## Experience

### **Snavelly King Majoros O'Connor & Lee, Inc. Washington, DC**

*President (1989 to Present)  
Vice President (1970 - 1989)*

Mr. King, a founder of the firm and acknowledged authority on regulatory economics, brings over thirty years of experience in economic consulting to his direction of the firm's work in transportation, utility and telecommunications economics.

Mr. King has appeared as an expert witness on over 300 separate occasions before more than thirty state and nine U.S. and Canadian federal regulatory agencies, presenting testimony on rate base calculations, rate of return, rate design, costing methodology, depreciation market forecasting, and ratemaking principles. Mr. King has also testified before House and Senate Committees on energy and telecommunications legislation pending before the U.S. Congress.

In telecommunications, Mr. King has testified before the Federal Communications Commission on a number of policy issues, service authorization, competitive impacts, video dialtone, and prescription of interstate depreciation rates. Before state regulatory bodies, he has presented testimony in proceedings on intrastate rates, costs earnings and depreciation.

Mr. King has testified in electric, gas and water utility cases on virtually every aspect of regulation, including cost of capital, revenue requirements, depreciation, cost allocation and rate design. Mr. King is one of the nation's leading authorities on utility depreciation practices, having testified on this subject in several dozen cases before state regulatory bodies.

In addition to his appearances as a witness in judicial and administrative proceedings, Mr. King has negotiated settlements among private parties and between private parties and regulatory offices. Mr. King also has directed depreciation studies, investment cost benefit analyses, demand forecasts, cost allocation studies and antitrust damage calculations. Mr. King directed analyses of the prices of services under Federal Government's FTS2000 long distance system.

In Canada, Mr. King designed and directed an extended inquiry into the principles and procedures for regulating the telecommunication carriers subject to the jurisdiction of the Canadian Transport Commission. He also was the principal investigator in the Canadian Transport Commission's comprehensive review of rail costing procedures.

### **EBS Management Consultants, Inc., Washington, DC**

*Director, Economic Development Department  
(1968-1970)*

Mr. King organized and directed a five-person staff of economists performing research, evaluation, and planning relating to economic development of depressed areas and communities within the U.S. Most of this work was on behalf of federal, state, and municipal agencies responsible for community or regional economic development.

*Principal Consultant (1966-1968)*

Mr. King conducted research on a broad range of economic topics, including transportation, regional economic development, communications, and physical distribution.

### **W.B. Saunders & Company, Inc., Washington, DC**

*Staff Economist (1962-1966)*

For this economic consulting firm, which later merged with EBS Management Consultants, Inc., Mr. King engaged in numerous research efforts relating primarily to economic development and transportation.

### **U.S. Bureau of the Budget, Office of Statistical Standards**

*Analytical Statistician (1961-1962)*

Mr. King was responsible for the review of all federal statistical and data-gathering programs relating to transportation.

## Education

*Washington & Lee University, B.A. in Economics*

*The George Washington University, M.A. in  
Government Economic Policy*

CHARLES W. KING  
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(202) 371-1111

Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
AK	Exxon USA	P-89-1,2	Trans Alaska Pipeline System	October 18, 1990
AZ	Arizona Corporation Commission Arizona Retailers Association	U-1345-I U-1345-II	Arizona Public Service Co. Arizona Public Service Co.	December 16, 1980 January 15, 1981
CA	California Retailers Association California Retailers Association California Retailers Association California Retailers & California Manufacturers California Retailers Association	57666 57602 59351 59351 61138	Pacific Gas & Electric Co. Southern California Edison Pacific Gas & Electric Co. Southern California Edison Southern California Edison	March 6, 1978 April 25, 1978 June 12, 1981 May 20, 1982 May 28, 1982
CO	U. S. Department of Defense J.C. Penney Company U.S. Department of Defense U. S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense	I&S 1100 5693 I&S 1339 I&S 1540 C. Council C. Council C. Council	Colorado Springs (Elec) All Electric Utilities Colorado Springs DPU (Gas) Colorado Springs DPU (Gas) Colorado Springs DPU (Gas) Colorado Springs DPU (Elec) Colorado Springs DPU (Elec)	June 14, 1977 March 8, 1978 October 18, 1979 February 9, 1982 September 30, 1984 June 6, 1985 May 19, 1986 June 30, 1987
CT	Retailers Merchants Association Division of Consumer Counsel Public Utilities Control Auto Division of Consumer Counsel Division of Consumer Counsel Division of Consumer Counsel Coalition of Hotels, Alloys & Retailers Coalition of Hotels, Alloys & Retailers	72-0204 76-0604,5 78-0303 80-0403,4 81-0413 81-0602,4 82-0701 85-10-22 87-07-01	Various Electric Utilities CL&P and HELCO Bridgeport Hydraulic Co. CL&P and HELCO United Illuminating Company CL&P and HELCO CL&P CL&P CL&P	July 22, 1976 November 10, 1977 (none) August 11, 1980 July 20, 1981 October 5, 1981 September 28, 1982 (none) April 25, 1988

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
DC	D.C. People's Counsel	685	Potomac Electric Power Company	March 6, 1978
	D.C. People's Counsel	715	Potomac Electric Power Company	(none)
	D.C. People's Counsel	725	Potomac Electric Power Company	April 4, 1980
	D.C. People's Counsel	737	Potomac Electric Power Company	January 1, 1981
	D.C. People's Counsel	748	Potomac Electric Power Company	June 26, 1981
	Washington Metro Area Transit Authority	758	Potomac Electric Power Company	December 15, 1981
	Washington Metro Area Transit Authority	785	Potomac Electric Power Company	September 21, 1982
	D.C. People's Counsel	759	Potomac Electric Power Company	March 29, 1984
	Washington Metro Area Transit Authority	685 Remand	Potomac Electric Power Company	June 10, 1985
	D.C. People's Counsel	905	Potomac Electric Power Company	August 20, 1991
	D.C. People's Counsel	912	Potomac Electric Power Company	May 7, 1992
	D.C. People's Counsel	834, Ill	Potomac Electric Power Company	May 22, 1992
	D.C. People's Counsel	917	Potomac Electric Power Company	September 24, 1992
	D.C. People's Counsel	922	Washington Gas Light Company	June 15, 1993
	D.C. People's Counsel	929	Potomac Electric Power Company	December 16, 1993
	D.C. People's Counsel	934	Washington Gas Light Company	Filed April 22, 1994
	D.C. People's Counsel	939	Potomac Electric Power Company	March 16, 1995
	D.C. People's Counsel	917	Potomac Electric Power Company	April 16, 1995
	D.C. People's Counsel	951	Potomac Electric Power Company	February 20, 1997
	D.C. People's Counsel	945	Potomac Electric Power Company	September 29, 1999
D.C. People's Counsel	847	Washington Gas Light Company	June 27, 2001	
D.C. People's Counsel	989	Washington Gas Light Company	May 22, 2002	
D.C. People's Counsel	1016	Washington Gas Light Company	September 23, 2003	
DE	Delaware PSC Staff	94-164	Artesian Water Company	Filed March 10, 1995
	Delaware PSC Staff	94-149	Wilmington Suburban Water Company	March 10, 1995
	Delaware PSC Staff	04-152	Tidewater Utilities Company	Filed July 26, 2004
FL	Florida Retail Federation	790593-EU	All Electric Utilities	March 5, 1981
	Florida Retail Federation	810002-EU	Florida Power and Light Company	July 23, 1981
	Florida Retail Federation	820097-EU	Florida Power and Light Company	September 22, 1982
	Florida Retail Federation	820097-EU	Florida Power and Light Company	April 11, 1983
	Florida Retail Federation	830012-EU	Tampa Electric Company	August 19, 1983
	Florida Retail Federation	830465-EI	Florida Power and Light Company	April 19, 1984
Florida Retail Federation	830465-EI	Tampa Electric Company	(none)	

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
GA	Georgia Retail Federation Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission	3270-U 4007-U 4384-U 4755-U 4697-U 9355-U 14000-U 14618-U 14311-U 17066-U 18300-U 18638-U 19758-U 20298-U	Georgia Power Company Georgia Power Company All Electric Utilities Georgia Power Company All Utilities Georgia Power Company Georgia Power Company Savannah Electric & Power Company Atlanta Gas Light Company Georgia Power Company Georgia Power Company Atlanta Gas Light Company Savannah Electric & Power Company Atmos Energy Corp.	September 3, 1981 August 21, 1991 August 1, 1993 January 25, 1994 May 10, 1994 November 4, 1998 October 23, 2001 March 27, 2002 April 8, 2002 July 31, 2003 October 26, 2004 March 14, 2005 March 29, 2005 October 11, 2005
HI	Public Utilities Department Hawaii Consumer Advocate	2793 4536	All Electric Utilities Hawaiian Electric Company	February 14, 1978 February 1, 1983
IL	Illinois Retail Merchants Association ("IRMA")/ Chicago Bldg. Mgrs. Association ("CBMA") IRMA/CBMA IRMA/CBMA IRMA/CBMA IRMA/CBMA IRMA/CBMA IRMA/CBMA City of O'Fallon, IL	76-0698 76-0568 80-0546 82-0026 83-0537 87-0427 90-0169 02-0690	Commonwealth Edison All Electric Utilities Commonwealth Edison Commonwealth Edison Commonwealth Edison Commonwealth Edison Commonwealth Edison Illinois-American Water Company	June 22, 1977 (none) March 5, 1981 July 22, 1982 March 19, 1984 March/April 22, 1988 October 29, 1990 Filed Feb.5, Apr.11,2003
IN	Indiana Retail Council Indiana Retail Council Indiana Retail Council	35780-S2 35780-S1 36318	N. Ind. Public Service co. Public Service of Indiana Public Service of Indiana	June 1, 1980 October 15, 1980 May 4, 1982
KS	J.C. Penney Company	115.379-U	All Kansas Utilities	January 22, 1981
KY	Seven Kentucky Retailers Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky	7310 2002-145 2003-252 2004-67	Louisville Gas & Electric Co. Columbia Gas of Kentucky Union Heat Light & Power Co. Delta Gas Company	April 25, 1979 Filed August 8, 2002 September 30, 2003 August 18, 2004

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases		Date of Cross-Examination	
	Client	Case		
		Case Number		Utility
MA	Coalition of Municipalities Coalition of Municipalities Coalition of Municipalities Coalition of Municipalities	20279	Western Massachusetts Electric	March 19, 1980 May 14, 1981 March 9, 1982 January 1, 1983 March 26, 1986
		557/558	Western Massachusetts Electric	
		957	Western Massachusetts Electric	
		1300	Western Massachusetts Electric	
		85-270	Western Massachusetts Electric	
MD	Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Retail Merchants of Baltimore Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Organization of Consumer Justice Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Retail Merchants of Baltimore Genstar Stone Products, et al. Industrial Intervenor Maryland People's Counsel Giant Foods, Inc. Maryland People's Counsel	6977	Washington Gas & Light Company	September 17, 1976 September 1, 1977 (none) September 28, 1976 December 20, 1976 April 18, 1978 January 17, 1979 October 23, 1978 June 20, 1980 September 8, 1980 December 2, 1981 February 18, 1982 April 20, 1982 October 19, 1982 November 22, 1982 April 12, 1983 December 9, 1985 June 28/July 1986 March 4, 1987 January 8, 2003 September 29, 2005
		6814	Potomac Electric Power Company	
		6807	All Electric Utilities	
		6985	Baltimore Gas & Electric Company	
		7070	Baltimore Gas & Electric Company	
		7149	Potomac Electric Power Company	
		7163	All Electric Utilities	
		7236	Delmarva Power & Light Company	
		7397	Baltimore Gas & Electric Company	
		7427	Delmarva Power & Light Company	
		7574	Baltimore Gas & Electric Company	
		7597	Potomac Electric Power Company	
		7604	Potomac Electric Power Company	
		7683	Baltimore Gas & Electric Company	
		7685	Baltimore Gas & Electric Company	
		7878	Potomac Electric Power Company	
		7983	Potomac Electric Power Company	
		8855	Baltimore Gas & Electric Company	
		9036	Baltimore Gas & Electric Company	
		MI	General Services Administration Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General	
U-11722	Detroit Edison Company			
U-11772	Consumers Energy/Detroit Edison			
U-11495	Detroit Edison Company			
U-11956	Consumer Energy/Detroit Edison			
U-12505	Consumers Energy Company			
U-12478	Detroit Edison Company			
U-12639	Consumers Energy/Detroit Edison			
U-13000	Consumers Energy Company			
U-13380	Consumers Energy Company			
U-13715	Consumers Energy Company			
U-13808	Detroit Edison Company			

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
MI (Cont'd)	Michigan Attorney General	U-12999	Consumers Energy Company	March 10, 2004
	Michigan Attorney General	U-13898;9	Michigan Consolidated Gas Co.	August 23, 2004
	Michigan Attorney General	U-14201	Detroit Edison Company	Filed December 5, 2004'
	Michigan Attorney General	U-14274	Consumers Energy Company	Filed February 15, 2005
	Michigan Attorney General	U-14148	Consumers Energy Company	Filed March 2, 25, 2005
	Michigan Attorney General	U-14399	Detroit Edison Company	July 29, 2005
	Michigan Attorney General	U-14428	Detroit Edison Company	September 7, 2005
	Michigan Attorney General	U-14292	All Michigan Utilities	September 27, 2005
	Michigan Attorney General	U-13808-R	Detroit Edison Company	November 7, 2005
	Michigan Attorney General	U-14547	Consumers Energy Company	Nov.7, 2005; Mar. 22, 2006
	Michigan Attorney General	U-14701	Consumers Energy Company	March 21, 2006
	Michigan Attorney General	U-14526	Consumers Energy Company	April 11,2006
	Michigan Attorney General	U-14561	All Gas Distribution Utilities	June 1, 2006
Michigan Attorney General	U-15002	Detroit Edison Company	December 8, 2006	
MIN	Minnesota Retail Federation	EO02/6R-77-611	Northern States Power	1979
MO	Missouri Retailers Association Missouri Public Counsel	EO-78-161 ER-2006-0315	Kansas City Power & Light Company Empire District Electric Company	February 19, 1981 September 14, 2006
NC	North Carolina Merchants Association	E-100	All Electric Utilities	December 18, 1975
ND	North Dakota Public Service Commission	PU-400-00-521	Xcel Energy, Inc.	April 20, 2001
	North Dakota Public Service Commission	PU-399-01-186	Montana-Dakota Utilities (Electric)	February 25, 2002
	North Dakota Public Service Commission	PU-399-02-183	Montana-Dakota Utilities (Gas)	October 7, 2002
	North Dakota Public Service Commission	PU-399-02-183	Montana-Dakota Utilities (Gas Depr.)	Filed April 7, 2003
	North Dakota Public Service Commission	PU-399-03-296	Montana-Dakota Utilities (Electric)	Filed October 15, 2003
	North Dakota Public Service Commission	PU-04-97	Montana-Dakota Utilities (Gas)	Filed July 6, 2004
NIH	Business & Industry Association of N.H.	79-187-II	Public Service of N.H.	February 6, 1981
	Business & Industry Association of N.H.	80-260	Public Service of N.H.	February 5, 1981
	Business & Industry Association of N.H.	82-333	Public Service of N.H.	November 2, 1983
NJ	N.J. Retail Merchants Association	803-151	All New Jersey Utilities	March 31, 1981
	Department of Public Advocate	815-459	N.J. Natural Gas Company	(none)
	Resorts International Hotel, Inc.	8011-827	Atlantic City Sewerage Co.	(none)
	Dept. of Public Advocate	822-116	Atlantic City Electric Co.	August 11, 1982
	Dept. of Public Advocate	355-87	Elizabethtown Gas	June 9, 1987
	Dover Township Fire Chiefs	88-080967	Tom's River Water Company	February 22, 1989

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
NY	N.Y. Council of Retail Merchants Metropolitan N.Y. Retail Council Metropolitan N.Y. Retail Council N.Y. Metro. Transit Authority	26806 27029 27136 27353	All Electric Utilities Consolidated Edison Company Long Island Lighting Company Consolidated Edison Company	February 3, 1976 (none) July 1, 1977 September 5, 1980
OH	Ohio Council of Retail Association Ohio Council of Retail Association	88-170-EL 83-1529-EL	Cleveland Elec. Illuminating Cincinnati Gas & Electric	(none) February 15, 1992
PA	Pennsylvania Retail Association Southeastern Pa. Transp. Authority Eastern Penn Energy Users Group Eastern Penn Energy Association Penn Business Utility User Group Pennsylvania Office of Consumer Advocate	76-PRMD-7 R-811626 R-822169 R-842651 R-850152 R-00016339	All Electric Utilities Philadelphia Electric Company Penn. Power & Light Company Penn. Power & Light Company Philadelphia Electric Company Pennsylvania-American Water Co.	September 7, 1977 December 11, 1981 March/April 1983 December 3, 1984 February 19, 1986 September 19, 2001
TX	Houston Retailers Association Houston Retailers Association Cities for Fair Utility Rates	5779 6765 8425/8431	Houston Lighting Company Houston Lighting Company Houston Lighting Company	October 19, 1984 September 25, 1986 April 25, 1989
UT	Div. Of Public Utilities Dept of Commerce Div. Of Public Utilities Dept of Commerce	98-2035-33 05-057-T01	Pacific Corp Questar Gas Company	Filed August 16, Sept 22, 1999 May 17, 2006
VA	Consumer Congress of Virginia Consumer Congress of Virginia Va. Business Committee on Energy Virginia Pipe Trades Council	19426 19960 PUE 7900012 PUE 8900051	Virginia Electric Power Company Virginia Electric Power Company Virginia Electric Power Company Old Dominion Electric Corp. &	July 1, 1975 September 19, 1978 February 25, 1981 October 31, 1989
WI	Wisconsin Merchants Federation	6630-ER-2	Wisconsin Electric Power Company	May 15, 1978

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
AL	U.S. Department of Defense	24472	All Telephone Companies	June 14, 1995
AK	GCI Communications, Inc. GCI Communications, Inc.	U-97-82, U-97-143 U-05-46	Alaska Communications Systems Matanuska Telephone Association	Filed Feb 25, April 5, 2004 October 28, 2005
AZ	Arizona Burglar & Fire Alarm Association Federal Executive Agencies U.S. Department of Defense	9981-E- 1051-80-64 E-1051-88-146 T-01051B-99-0105	Mountain State Telephone Mountain State Telephone US WEST Communications	(none) (none) Filed July 26, Sept 8, 2000
CA	Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association California Cellular Resellers Federal Executive Agencies California Cellular Resellers Cellular Services, Inc. Federal Executive Agencies	59849 5984cont. A83-01-22 A83-02-02 A82-11-07 A85-01-034 A87-01-02 A88-07-17019 A.88-11-1040 1.87-11-033 1.88-11-040 1.88-11-040 A92-05-004	Pacific Telephone & Telegraph Pacific Telephone & Telegraph Pacific Telephone & Telegraph General Telephone of California Pacific Telephone & Telegraph Pacific Telephone & Telegraph General Telephone of California Pac. Bell Tel. & GTE of CA. All Cellular Carriers All Telephone Companies All Cellular Carriers All Cellular Carriers Pacific Telephone & Telegraph	March 25, 1981 June 23, 1982 June 29, 1983 January 17, 1984 Jan. 18, Oct. 31, Nov 28, 1984 June 4, 1985, October 2, 1986 October 22, 1987 January 23, 1989 August 11, 1989 March 6-7, 1991 August 19, 1991 October 3, 1991 June 9, 1993
CO	U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense Colorado Municipal League U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense AT&T	I&S 717 I&S 1700 Appl. I&S 1766 Appl 36883 I&S 891-082T 905-544T 90A-665T 92M-039T 92S-229T 90A-665T 96S-331T	Mountain Bell Telephone Company Mountain Bell Telephone Company Mountain Bell Telephone Company Mountain Bell Telephone Company U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications	1972 (none) September 18, 1986 November 28, 1988 December 13, 1988 February 21, 1990 July 17, 1991 October 23, 1991 February 24-24, 1992 July 30-31, 1992 November 6, 1996 April 17, 1997

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
CT	Connecticut Consumer Counsel CT Cellular Resellers Assn. CT Cellular Resellers Coalition AT&T Connecticut Consumer Counsel Connecticut Consumer Counsel	770526 89-12-05 94-03-27 AT&T/SNET Arbitration 96-04-07 00-07-17	Southern New England Telephone Co. Southern New England Telephone Co. Springwich Cellular/Bell Atlantic Southern New England Telephone Co. Southern New England Telephone Co. Southern New England Telephone Co.	November 10, 1977 (none) May 16, June, 1994 Filed October 28, 1996 February 10, 1998 December 5, 2000
DC	D.C. People's Counsel D.C. People's Counsel General Services Administration General Services Administration General Services Administration General Services Administration	729 798 827 854 850 926	Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co.	May 13, 1980 July 18, 1983 May 7, 1985 April 16, 1987 October 7, 1991 October 7, 1993
DE	Public Service Commission Federal Executive Agencies Public Service Commission	Depr.Repre 86-20 Depr.Repre	Diamond State Telephone Co. Diamond State Telephone Co. Diamond State Telephone Co.	April 1, 1985 July 31, 1987 March 8, 1988
FL	GTE Sprint Communications Company Office of Public Counsel Federal Executive Agencies Federal Executive Agencies Federal Executive Agencies	720536-TP Depr.Repre 880069-TL 880069-TL 880069-TL	All Telephone Companies Southern Bell Southern Bell Southern Bell Southern Bell	September 12, 1983 July 30, 1986 July 21, 1988 November 30, 1990 February 11, 1992
GA	Georgia Attorney General Federal Executive Agencies Federal Executive Agencies Georgia Public Service Commission	3893-U 3905-U 3987-U 4018-U	Southern Bell Telephone Co. Southern Bell Telephone Co. Southern Bell Telephone Co. Southern Bell Telephone Co.	January 8, 1990 June 12, 1990 February 13, 1992 Jan 14, Feb 10, 1993
HI	Hawaii Public Utility Commission Four Hawaii Counties Department of Defense Department of Defense Department of Defense Department of Defense	1871 4588 7579 94-0093 7702 94-0298 7720	Hawaiian Telephone Company Hawaiian Telephone Company Hawaiian Telephone Company Oceanic Communications All Communications Carriers GTE Hawaiian Telephone Company Verizon-Hawaii	July 8, 1971 December 15, 1983 April 26, 1994 March 13, 1995 June 2, 1995 May 7, 1996 November 15, 2000

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
ID	U.S. Department of Energy U.S. Department of Energy	U-1000-63 U-1000-70	Mountain Bell Telephone Co. Mountain Bell Telephone Co.	May 16, 1983 March 6, 1984
IL	Illinois Alarm Companies Attorney General of Illinois GTE Sprint Communications Co. Federal Executive Agencies	79-0143 81-0478 83-0142 89-0033	Illinois Bell Telephone Illinois Bell Telephone All Telephone Companies Illinois Bell Telephone	September 26, 1979 December 28, 1981 August 4, 1983 June 12, 1989
KS	State Corporation Commission Federal Executive Agencies Federal Executive Agencies	Depr. Repr. 166.856-U 190, 492	Southwestern Bell Southwestern Bell All Telephone Companies	May 12-14, 1986 November 7, 1989 November 4, 1994
KY	Kentucky Cable Telecommunications Assn. Kentucky Cable Telecommunications Assn.	2000-414 2000-39	Blue Grass Energy Cooperative Cumberland Valley Electric, Inc.	January 11, 2001 January 11, 2001
MD	Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Federal Executive Agencies Federal Executive Agencies Federal Executive Agencies	6813 6881 7025 7467 7851 8106 8274	C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company	1975 December 17, 1975 March 15, 1975 October 20, 1981 March 20, 1985 May 9, 1988 August 2, 1990
MI	Michigan Attorney General Michigan Attorney General	U-8911 U-9553	Michigan Bell Telephone Co. AT&T Communications/MCI	November 7, 1988 December 4, 1990
MN	GTE Sprint Communications Co. U.S. Department of Defense	83-102-HC 87-021-BC	All Telephone Companies Northwest Bell Telephone Co.	August 5, 1983 (none)

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
MO	GTE Sprint Communications Co. Federal Executive Agencies Federal Executive Agencies	TR83-253 TC-89-14 TO-89-56	Southwestern Bell Tel. Co. Southwestern Bell Tel. Co. Southwestern Bell Tel. Co.	September 5, 1983 (none) November 7, 1990
MS	Federal Executive Agencies	U-5453	South Central Bell Tel. Co.	May 15, 1990
NJ	Department of Public Advocate Department of Public Advocate Department of Public Advocate Department of Public Advocate Department of Public Advocate	Depr.Repr. 815-458 Depr.Repr. Depr.Repr. T092030358 TMO05080739	N.J. Bell Telephone Company N.J. Bell Telephone Company N.J. Bell Telephone Company N.J. Bell Telephone Company N.J. Bell Telephone Company United Telephone Co. of New Jersey	Mar-79 October 15, 1981 March 1, 1982 February 1, 1985 September 30, 1992 January 5, 2006
NM	New Mexico Corporation Commission New Mexico Corporation Commission	1032 86-151-TC	Mountain Bell Telephone Co. General Telephone of Southwest	November 14, 1983 February 5, 1987
NV	Prime Cable of Las Vegas Prime Cable of Las Vegas	95-8034/8035 96-9035	Central Telephone - NV Sprint/Centel, Nevada Bell	Filed November 22, 1995 June 2, 1997
NY	Holmes Protection, Inc. Holmes Protection, Inc. 5 Alarm Companies GTE Sprint Communications Co.	27350 27469 27710 28425	New York Telephone Company New York Telephone Company New York Telephone Company All Telephone Companies	October 17, 1978 May 17, 1979 July 24, 1980 July 8, 1983
PA	City of Philadelphia	R-832316	Pennsylvania Bell Telephone	September 20, 1983
SC	Office of Consumer Advocate Office of Consumer Advocate Office of Consumer Advocate Office of Consumer Advocate	Depr.Repr. 86-511-C 86-541-C Depr.Repr. 89-180-C	Southern Bell Southern Bell General Telephone of South Southern Bell ALLTEL of South Carolina	July 1, 1986 December 11, 1986 April 8, 1987 July 10, 1989 September 26, 1989

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
TX	U.S. Department of Defense	8585/82-18	Southwestern Bell Telephone Co.	(none)
VA	U.S. Dept. Of Defense, GSA, et Federal Executive Agencies	19696 PUC 890014	C&P Telephone Company All Telephone Companies	October 6, 1976 February 13, 1989
VI	V.I. Department of Commerce V.I. Public Service Commission	205 341	Virgin Islands Telephone Co. Virgin Islands Telephone Co.	April 29, 1980 March 20, 1991
WA	U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense WA Attorney General/TRACER U.S. Department of Defense U.S. Department of Defense WA Attorney General/TRACER WA Attorney General/TRACER U.S. Department of Defense WA Attorney General/WaBTEC/AARP WA Attorney General WA Attorney General	U-72-39 U-87-796-T U-88-20524 U-89-2698-F UT-940641 UT-941464  UT-951425 UT-961632 UT-021120 UT-040788 UT-040520 UT-050814	Pacific Northwest Bell Pacific Northwest Bell Pacific Northwest Bell US West Communications US West Communications US West Communications US West Communications US West Communications GTE Northwest, Inc Qwest Communications Verizon Northwest, Inc. Verizon Northwest, Inc. Verizon - MCI Merger	1973 December 20, 1983 November 8, 1988 November 28, 1989 Filed October 14, 1994 June 22, 1995 January 22, 1996 Filed June 23, 1997 July 29, 1997 May 22, 2003 August 12, 2004 February 2, 2005 November 2, 2005
WI	GTE Sprint Wisconsin Consumers Utility Board Wisconsin Consumers Utility Board	6720-TR-38 2055-TR-102 5846-TR-102	All Telephone Companies CenturyTel of Central Wisconsin Telephone USA, LCC	October 20, 1983 June 26, 2002 June 26, 2002

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Appearances before Federal Regulatory Agencies

Federal Communications Commission				
Client	Docket	Subject	Date of Cross-Examination	
Department of Defense Airline Parties Airline Parties National Data Corporation Press Wire Services Aeronautical Radio Department of Defense State of Hawaii International Record Carriers ITT World Communications Aeronautical Radio MCI Ind. Data Com. Mfg. Assn. Tymnet, Inc. Adelphia Jones Intercable, et. al. Adelphia Jones Intercable, et. al. Adelphia Jones Intercable, et. al.	16020 16258 18128 19989 19919 20814 20690 21263 CC78-97 CC84-633 CC78-72 CC84-800 CC85-26 ENF84-22 Bell Atlantic Bell Atlantic Bell Atlantic	Consat Rate of Return Bell System Rates TELPAK WATS Private Line Rates Private Line Rates 1.544 Mbps Service Interstate Separation Telex/TWX Rates Rate of Return Access Line Charges Rate of Return AT&T Accounting Plan Packet Switching Costs Video Dialtone Video Dialtone Video Dialtone	1973 July 22, 1968 3/22, 10/15 1971, Feb. 22, 1972 (none) (none) October 5, 1978 January 30, 1979 February 7, 1979 March 6, 1980 (none) (none) (none) (none) (none) Filed 7/29/94 Filed 8/23/94 Filed 2/21/95	
<b>Nuclear Regulatory Commission</b>				
Fauquier League for Environment Protection	50-328 50-329	Va. Electric Power Co.	1976	
<b>Postal Rate Commission</b>				
Association of Third Class Mail Users Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Warshawsky & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company	R71-1 R72-1 R74-1 MC76-2 MC79-3 R80-1 C82-1 R84-1 R87-1 R90-1 MC91-1 MC91-3	Rates Rates Rates Rate Structure Rate Structure Rates Rate Structure Postal Costs Rate Structure Costs Rate Structure Costs Pre-barcoding Discounts Palletization Discounts	1970 1972 September 13, 1974 January 6, 1979 September 12, 1979 November 25, 1980 (none) June 14, 1984 November 2, 1987 Sept 12, Oct 10, 1990 November 19, 1991 March 2, 1992	

CHARLES W. KING  
Appearances before Federal Regulatory Agencies

Client	Docket	Subject	Date of Cross-Examination
<b>U.S. Congress</b>			
National Retail Merchants Association National Wireless Resellers Association	House/Senate Hearings House Commerce Committee	Electric Rate Reform Legislation Interconnection & Resale of Wireless Services	1976, 1977 & 1979 October 12, 1995
<b>Federal Maritime Commission</b>			
State of Hawaii Foss Alaska Line Palmetto Shipping and Stevedoring	71-18 79-54 85-20	Ocean Shipping Rates Barge Rate Increase Vessel Charge Liability	October-71 July 1979 October 27, 1986
<b>Interstate Commerce Commission - Surface Transportation Board</b>			
Western Coal Traffic League Western Coal Traffic League Western Coal Traffic League Arkansas Power & Light Co. Central Illinois Light Co. Western Coal Traffic League Shavely King Majoros O'Connor & Lee, Inc.	Ex Parte 349 Ex Parte 357 Ex Parte 375 (Sub1) 37276 37450 Ex Parte 347 Ex Parte 664	R.R. Rate Increase R.R. Rate Increase R.R. Rate Increase Cost of Capital Cost of Capital Costing Methods Cost of Capital	May-76 Oct-78 June 1, 1980 (none) March 10, 1981 (none) December 8, 2006
<b>Civil Aeronautics Board</b>			
Thomas Cook, Inc.	36595	Air Fare Deregulation	(none)
<b>Copyright Royalty Tribunal</b>			
Public Broadcasting Service	88-2-86CD	Television Valuation	(none)
<b>Federal Energy Regulatory Commission</b>			
Exxon USA	OR89-2-000	Pipeline Quality Bank	October 18, 1990
<b>Canadian Transport Commission</b>			
Rail Costing Inquiry, 1967-1969 Telecommunications Costing Inquiry, 1972-1975			
<b>Surface Transportation Board</b>			
Williams Energy Services, Inc.	Ex Parte 582, Sub 1	Rail Merger Guidelines	April 5, 2001

## Experience

### **Snavely King Majoros O'Connor & Lee, Inc.**

*Vice President and Treasurer (1988 to Present)*  
*Senior Consultant (1981-1987)*

Mr. Majoros provides consultation specializing in accounting, financial, and management issues. He has testified as an expert witness or negotiated on behalf of clients in more than one hundred thirty regulatory federal and state regulatory proceedings involving telephone, electric, gas, water, and sewerage companies. His testimony has encompassed a wide array of complex issues including taxation, divestiture accounting, revenue requirements, rate base, nuclear decommissioning, plant lives, and capital recovery. Mr. Majoros has been responsible for developing the firm's consulting services on depreciation and other capital recovery issues into a major area of practice. In addition to traditional regulatory engagements, Mr. Majoros has also provided consultation to the U.S. Department of Justice. His expertise has been called upon to address the accounting and plant life effects of electric plant modifications in environmental proceedings and lawsuits, and to estimate economic damages suffered by black farmers in discrimination suits.

### **Van Scoyoc & Wiskup, Inc., Consultant (1978-1981)**

Mr. Majoros conducted and assisted in various management and regulatory consulting projects in the public utility field, including preparation of electric system load projections for a group of municipally and cooperatively owned electric systems; preparation of a system of accounts and reporting of gas and oil pipelines to be used by a state regulatory commission; accounting system analysis and design for rate proceedings involving electric, gas, and telephone utilities. Mr. Majoros provided onsite management accounting and controllership assistance to a municipal electric and water utility. Mr. Majoros also assisted in an antitrust proceeding involving a major electric utility. He submitted expert testimony in FERC Docket No. RP79-12 (El Paso Natural Gas Company), and he co-authored a study entitled Analysis of Staff Study on Comprehensive Tax Normalization that was submitted to FERC in Docket No. RM 80-42.

### **Handling Equipment Sales Company, Inc.** *Controller/Treasurer (1976-1978)*

Mr. Majoros' responsibilities included financial management, general accounting and reporting, and income taxes.

### **Ernst & Ernst, Auditor (1973-1976)**

Mr. Majoros was a member of the audit staff where his responsibilities included auditing, supervision, business systems analysis, report preparation, and corporate income taxes.

### **University of Baltimore - (1971-1973)**

Mr. Majoros was a full-time student in the School of Business.

During this period Mr. Majoros worked consistently on a part-time basis in the following positions: Assistant Legislative Auditor – State of Maryland, Staff Accountant – Robert M. Carney & Co., CPA's, Staff Accountant – Naron & Wegad, CPA's, Credit Clerk – Montgomery Wards.

### **Central Savings Bank, (1969-1971)**

Mr. Majoros was an Assistant Branch Manager at the time he left the bank to attend college as a full-time student. During his tenure at the bank, Mr. Majoros gained experience in each department of the bank. In addition, he attended night school at the University of Baltimore.

## Education

University of Baltimore, School of Business, B.S. –  
Concentration in Accounting

## Professional Affiliations

American Institute of Certified Public Accountants  
Maryland Association of C.P.A.s  
Society of Depreciation Professionals

## Publications, Papers, and Panels

*"Analysis of Staff Study on Comprehensive Tax Normalization," FERC Docket No. RM 80-42, 1980.*

*"Telephone Company Deferred Taxes and Investment Tax Credits – A Capital Loss for Ratepayers," Public Utility Fortnightly, September 27, 1984.*

*"The Use of Customer Discount Rates in Revenue Requirement Comparisons," Proceedings of the 25th Annual Iowa State Regulatory Conference, 1986*

*"The Regulatory Dilemma Created By Emerging Revenue Streams of Independent Telephone Companies," Proceedings of NARUC 101st Annual Convention and Regulatory Symposium, 1989.*

*"BOC Depreciation Issues in the States," National Association of State Utility Consumer Advocates, 1990 Mid-Year Meeting, 1990.*

*"Current Issues in Capital Recovery" 30<sup>th</sup> Annual Iowa State Regulatory Conference, 1991.*

*"Impaired Assets Under SFAS No. 121," National Association of State Utility consumer Advocates, 1996 Mid-Year Meeting, 1996.*

*"What's 'Sunk' Ain't Stranded: Why Excessive Utility Depreciation is Avoidable," with James Campbell, Public Utilities Fortnightly, April 1, 1999.*

*"Local Exchange Carrier Depreciation Reserve Percents," with Richard B. Lee, Journal of the Society of Depreciation Professionals, Volume 10, Number 1, 2000-2001*

**Michael J. Majoros, Jr.**

Federal Regulatory Agencies

<u>Date</u>	<u>Agency</u>	<u>Docket</u>	<u>Utility</u>
1979	FERC-US <u>19/</u>	RP79-12	El Paso Natural Gas Co.
1980	FERC-US <u>19/</u>	RM80-42	Generic Tax Normalization
1996	CRTC-Canada <u>30/</u>	97-9	All Canadian Telecoms
1997	CRTC-Canada <u>31/</u>	97-11	All Canadian Telecoms
1999	FCC <u>32/</u>	98-137 (Ex Parte)	All LECs
1999	FCC <u>32/</u>	98-91 (Ex Parte)	All LECs
1999	FCC <u>32/</u>	98-177 (Ex Parte)	All LECs
1999	FCC <u>32/</u>	98-45 (Ex Parte)	All LECs
2000	EPA <u>35/</u>	CAA-00-6	Tennessee Valley Authority
2003	FERC <u>48/</u>	RM02-7	All Utilities
2003	FCC <u>52/</u>	03-173	All LECs
2003	FERC	ER03-409-000, ER03-666-000	Pacific Gas and Electric Co.
2005	US District Court, Northern District of AL, Northwestern Division <u>55/56/57/</u>	CV 01-B-403-NW	Tennessee Valley Authority

State Regulatory Agencies

1982	Massachusetts <u>17/</u>	DPU 557/558	Western Mass Elec. Co.
1982	Illinois <u>16/</u>	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland <u>8/</u>	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland <u>8/</u>	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut <u>15/</u>	810911	Woodlake Water Co.
1983	New Jersey <u>1/</u>	815-458	New Jersey Bell Tel. Co.
1983	New Jersey <u>14/</u>	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia <u>7/</u>	785	Potomac Electric Power Co.
1984	Maryland <u>8/</u>	7689	Washington Gas Light Co.
1984	Dist. Of Columbia <u>7/</u>	798	C&P Tel. Co.
1984	Pennsylvania <u>13/</u>	R-832316	Bell Telephone Co. of PA
1984	New Mexico <u>12/</u>	1032	Mt. States Tel. & Telegraph
1984	Idaho <u>18/</u>	U-1000-70	Mt. States Tel. & Telegraph
1984	Colorado <u>11/</u>	1655	Mt. States Tel. & Telegraph
1984	Dist. Of Columbia <u>7/</u>	813	Potomac Electric Power Co.
1984	Pennsylvania <u>3/</u>	R842621-R842625	Western Pa. Water Co.
1985	Maryland <u>8/</u>	7743	Potomac Edison Co.
1985	New Jersey <u>1/</u>	848-856	New Jersey Bell Tel. Co.
1985	Maryland <u>8/</u>	7851	C&P Tel. Co.
1985	California <u>10/</u>	I-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania <u>3/</u>	R-850174	Phila. Suburban Water Co.

Michael J. Majoros, Jr.

1985	Pennsylvania <u>3/</u>	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania <u>3/</u>	R-850299	General Tel. Co. of PA
1986	Maryland <u>8/</u>	7899	Delmarva Power & Light Co.
1986	Maryland <u>8/</u>	7754	Chesapeake Utilities Corp.
1986	Pennsylvania <u>3/</u>	R-850268	York Water Co.
1986	Maryland <u>8/</u>	7953	Southern Md. Electric Corp.
1986	Idaho <u>9/</u>	U-1002-59	General Tel. Of the Northwest
1986	Maryland <u>8/</u>	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania <u>3/</u>	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania <u>3/</u>	C-860923	Bell Telephone Co. of PA
1987	Iowa <u>6/</u>	DPU-86-2	Northwestern Bell Tel. Co.
1987	Dist. Of Columbia <u>7/</u>	842	Washington Gas Light Co.
1988	Florida <u>4/</u>	880069-TL	Southern Bell Telephone
1988	Iowa <u>6/</u>	RPU-87-3	Iowa Public Service Company
1988	Iowa <u>6/</u>	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia <u>7/</u>	869	Potomac Electric Power Co.
1989	Iowa <u>6/</u>	RPU-88-6	Northwestern Bell Tel. Co.
1990	New Jersey <u>1/</u>	1487-88	Morris City Transfer Station
1990	New Jersey <u>5/</u>	WR 88-80967	Toms River Water Company
1990	Florida <u>4/</u>	890256-TL	Southern Bell Company
1990	New Jersey <u>1/</u>	ER89110912J	Jersey Central Power & Light
1990	New Jersey <u>1/</u>	WR90050497J	Elizabethtown Water Co.
1991	Pennsylvania <u>3/</u>	P900465	United Tel. Co. of Pa.
1991	West Virginia <u>2/</u>	90-564-T-D	C&P Telephone Co.
1991	New Jersey <u>1/</u>	90080792J	Hackensack Water Co.
1991	New Jersey <u>1/</u>	WR90080884J	Middlesex Water Co.
1991	Pennsylvania <u>3/</u>	R-911892	Phil. Suburban Water Co.
1991	Kansas <u>20/</u>	176, 716-U	Kansas Power & Light Co.
1991	Indiana <u>29/</u>	39017	Indiana Bell Telephone
1991	Nevada <u>21/</u>	91-5054	Central Tele. Co. – Nevada
1992	New Jersey <u>1/</u>	EE91081428	Public Service Electric & Gas
1992	Maryland <u>8/</u>	8462	C&P Telephone Co.
1992	West Virginia <u>2/</u>	91-1037-E-D	Appalachian Power Co.
1993	Maryland <u>8/</u>	8464	Potomac Electric Power Co.
1993	South Carolina <u>22/</u>	92-227-C	Southern Bell Telephone
1993	Maryland <u>8/</u>	8485	Baltimore Gas & Electric Co.
1993	Georgia <u>23/</u>	4451-U	Atlanta Gas Light Co.
1993	New Jersey <u>1/</u>	GR93040114	New Jersey Natural Gas. Co.
1994	Iowa <u>6/</u>	RPU-93-9	U.S. West – Iowa
1994	Iowa <u>6/</u>	RPU-94-3	Midwest Gas
1995	Delaware <u>24/</u>	94-149	Wilm. Suburban Water Corp.
1995	Connecticut <u>25/</u>	94-10-03	So. New England Telephone
1995	Connecticut <u>25/</u>	95-03-01	So. New England Telephone
1995	Pennsylvania <u>3/</u>	R-00953300	Citizens Utilities Company
1995	Georgia <u>23/</u>	5503-0	Southern Bell

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1996	Maryland <u>8/</u>	8715	Bell Atlantic
1996	Arizona <u>26/</u>	E-1032-95-417	Citizens Utilities Company
1996	New Hampshire <u>27/</u>	DE 96-252	New England Telephone
1997	Iowa <u>6/</u>	DPU-96-1	U S West – Iowa
1997	Ohio <u>28/</u>	96-922-TP-UNC	Ameritech – Ohio
1997	Michigan <u>28/</u>	U-11280	Ameritech – Michigan
1997	Michigan <u>28/</u>	U-112 81	GTE North
1997	Wyoming <u>27/</u>	7000-ztr-96-323	US West – Wyoming
1997	Iowa <u>6/</u>	RPU-96-9	US West – Iowa
1997	Illinois <u>28/</u>	96-0486-0569	Ameritech – Illinois
1997	Indiana <u>28/</u>	40611	Ameritech – Indiana
1997	Indiana <u>27/</u>	40734	GTE North
1997	Utah <u>27/</u>	97-049-08	US West – Utah
1997	Georgia <u>28/</u>	7061-U	BellSouth – Georgia
1997	Connecticut <u>25/</u>	96-04-07	So. New England Telephone
1998	Florida <u>28/</u>	960833-TP et. al.	BellSouth – Florida
1998	Illinois <u>27/</u>	97-0355	GTE North/South
1998	Michigan <u>33/</u>	U-11726	Detroit Edison
1999	Maryland <u>8/</u>	8794	Baltimore Gas & Electric Co.
1999	Maryland <u>8/</u>	8795	Delmarva Power & Light Co.
1999	Maryland <u>8/</u>	8797	Potomac Edison Company
1999	West Virginia <u>2/</u>	98-0452-E-GI	Electric Restructuring
1999	Delaware <u>24/</u>	98-98	United Water Company
1999	Pennsylvania <u>3/</u>	R-00994638	Pennsylvania American Water
1999	West Virginia <u>2/</u>	98-0985-W-D	West Virginia American Water
1999	Michigan <u>33/</u>	U-11495	Detroit Edison
2000	Delaware <u>24/</u>	99-466	Tidewater Utilities
2000	New Mexico <u>34/</u>	3008	US WEST Communications, Inc.
2000	Florida <u>28/</u>	990649-TP	BellSouth -Florida
2000	New Jersey <u>1/</u>	WR30174	Consumer New Jersey Water
2000	Pennsylvania <u>3/</u>	R-00994868	Philadelphia Suburban Water
2000	Pennsylvania <u>3/</u>	R-0005212	Pennsylvania American Sewerage
2000	Connecticut <u>25/</u>	00-07-17	Southern New England Telephone
2001	Kentucky <u>36/</u>	2000-373	Jackson Energy Cooperative
2001	Kansas <u>38/39/40/</u>	01-WSRE-436-RTS	Western Resources
2001	South Carolina <u>22/</u>	2001-93-E	Carolina Power & Light Co.
2001	North Dakota <u>37/</u>	PU-400-00-521	Northern States Power/Xcel Energy
2001	Indiana <u>29/41/</u>	41746	Northern Indiana Power Company
2001	New Jersey <u>1/</u>	GR01050328	Public Service Electric and Gas
2001	Pennsylvania <u>3/</u>	R-00016236	York Water Company
2001	Pennsylvania <u>3/</u>	R-00016339	Pennsylvania America Water
2001	Pennsylvania <u>3/</u>	R-00016356	Wellsboro Electric Coop.
2001	Florida <u>4/</u>	010949-EL	Gulf Power Company
2001	Hawaii <u>42/</u>	00-309	The Gas Company
2002	Pennsylvania <u>3/</u>	R-00016750	Philadelphia Suburban

**Michael J. Majoros, Jr.**

2002	Nevada 43/	01-10001 &10002	Nevada Power Company
2002	Kentucky 36/	2001-244	Fleming Mason Electric Coop.
2002	Nevada 43/	01-11031	Sierra Pacific Power Company
2002	Georgia 27/	14361-U	BellSouth-Georgia
2002	Alaska 44/	U-01-34,82-87,66	Alaska Communications Systems
2002	Wisconsin 45/	2055-TR-102	CenturyTel
2002	Wisconsin 45/	5846-TR-102	TelUSA
2002	Vermont 46/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 38/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company
2004	Kentucky 36/	2003-00434,00433	Kentucky Utilities, Louisville Gas & Electric
2004	Florida 50/ 54/	031033-EI	Tampa Electric Company
2004	Kentucky 36/	2004-00067	Delta Natural Gas Company
2004	Georgia 23/	18300, 15392, 15393	Georgia Power Company
2004	Vermont 46/	6946, 6988	Central Vermont Public Service Corporation
2004	Delaware 24/	04-288	Delaware Electric Cooperative
2004	Missouri 58/	ER-2004-0570	Empire District Electric Company
2005	Florida 50/	041272-EI	Progress Energy Florida, Inc.

**Michael J. Majoros, Jr.**

**PARTICIPATION AS NEGOTIATOR IN FCC TELEPHONE DEPRECIATION  
RATE REPRESRIPTION CONFERENCES**

<u>COMPANY</u>	<u>YEARS</u>	<u>CLIENT</u>
Diamond State Telephone Co. <u>24/</u>	1985 + 1988	Delaware Public Service Comm
Bell Telephone of Pennsylvania <u>3/</u>	1986 + 1989	PA Consumer Advocate
Chesapeake & Potomac Telephone Co. - Md. <u>8/</u>	1986	Maryland People's Counsel
Southwestern Bell Telephone - Kansas <u>20/</u>	1986	Kansas Corp. Commission
Southern Bell - Florida <u>4/</u>	1986	Florida Consumer Advocate
Chesapeake & Potomac Telephone Co.-W.Va. <u>2/</u>	1987 + 1990	West VA Consumer Advocate
New Jersey Bell Telephone Co. <u>1/</u>	1985 + 1988	New Jersey Rate Counsel
Southern Bell - South Carolina <u>22/</u>	1986 + 1989 + 1992	S. Carolina Consumer Advocate
GTE-North - Pennsylvania <u>3/</u>	1989	PA Consumer Advocate

**Michael J. Majoros, Jr.**

**PARTICIPATION IN PROCEEDINGS WHICH WERE  
SETTLED BEFORE TESTIMONY WAS SUBMITTED**

<u>STATE</u>	<u>DOCKET NO.</u>	<u>UTILITY</u>
Maryland <u>8/</u>	7878	Potomac Edison
Nevada <u>21/</u>	88-728	Southwest Gas
New Jersey <u>1/</u>	WR90090950J	New Jersey American Water
New Jersey <u>1/</u>	WR900050497J	Elizabethtown Water
New Jersey <u>1/</u>	WR91091483	Garden State Water
West Virginia <u>2/</u>	91-1037-E	Appalachian Power Co.
Nevada <u>21/</u>	92-7002	Central Telephone - Nevada
Pennsylvania <u>3/</u>	R-00932873	Blue Mountain Water
West Virginia <u>2/</u>	93-1165-E-D	Potomac Edison
West Virginia <u>2/</u>	94-0013-E-D	Monongahela Power
New Jersey <u>1/</u>	WR94030059	New Jersey American Water
New Jersey <u>1/</u>	WR95080346	Elizabethtown Water
New Jersey <u>1/</u>	WR95050219	Toms River Water Co.
Maryland <u>8/</u>	8796	Potomac Electric Power Co.
South Carolina <u>22/</u>	1999-077-E	Carolina Power & Light Co.
South Carolina <u>22/</u>	1999-072-E	Carolina Power & Light Co.
Kentucky <u>36/</u>	2001-104 & 141	Kentucky Utilities, Louisville Gas and Electric
Kentucky <u>36/</u>	2002-485	Jackson Purchase Energy Corporation
Florida <u>50/ 54/</u>	030157-EI	Progress Energy Florida

**Michael J. Majoros, Jr.**

Clients

<u>1/</u> New Jersey Rate Counsel/Advocate	<u>33/</u> Michigan Attorney General
<u>2/</u> West Virginia Consumer Advocate	<u>34/</u> New Mexico Attorney General
<u>3/</u> Pennsylvania OCA	<u>35/</u> Environmental Protection Agency Enforcement Staff
<u>4/</u> Florida Office of Public Advocate	<u>36/</u> Kentucky Attorney General
<u>5/</u> Toms River Fire Commissioner's	<u>37/</u> North Dakota Public Service Commission
<u>6/</u> Iowa Office of Consumer Advocate	<u>38/</u> Kansas Industrial Group
<u>7/</u> D.C. People's Counsel	<u>39/</u> City of Wichita
<u>8/</u> Maryland's People's Counsel	<u>40/</u> Kansas Citizens' Utility Rate Board
<u>9/</u> Idaho Public Service Commission	<u>41/</u> NIPSCO Industrial Group
<u>10/</u> Western Burglar and Fire Alarm	<u>42/</u> Hawaii Division of Consumer Advocacy
<u>11/</u> U.S. Dept. of Defense	<u>43/</u> Nevada Bureau of Consumer Protection
<u>12/</u> N.M. State Corporation Comm.	<u>44/</u> GCI
<u>13/</u> City of Philadelphia	<u>45/</u> Wisc. Citizens' Utility Rate Board
<u>14/</u> Resorts International	<u>46/</u> Vermont Department of Public Service
<u>15/</u> Woodlake Condominium Association	<u>47/</u> Oklahoma Corporation Commission
<u>16/</u> Illinois Attorney General	<u>48/</u> National Association of Utility Consumer Advocates
<u>17/</u> Mass Coalition of Municipalities	<u>49/</u> Nova Scotia Utility and Review Board
<u>18/</u> U.S. Department of Energy	<u>50/</u> Florida Office of Public Counsel
<u>19/</u> Arizona Electric Power Corp.	<u>51/</u> Maryland Public Service Commission
<u>20/</u> Kansas Corporation Commission	<u>52/</u> MCI
<u>21/</u> Public Service Comm. – Nevada	<u>53/</u> Transmission Agency of Northern California
<u>22/</u> SC Dept. of Consumer Affairs	<u>54/</u> Florida Industrial Power Users Group
<u>23/</u> Georgia Public Service Comm.	<u>55/</u> Sierra Club
<u>24/</u> Delaware Public Service Comm.	<u>56/</u> Our Children's Earth Foundation
<u>25/</u> Conn. Ofc. Of Consumer Counsel	<u>57/</u> National Parks Conservation Association, Inc.
<u>26/</u> Arizona Corp. Commission	<u>58/</u> Missouri Office of the Public Counsel
<u>27/</u> AT&T	
<u>28/</u> AT&T/MCI	
<u>29/</u> IN Office of Utility Consumer Counselor	
<u>30/</u> Unitel (AT&T – Canada)	
<u>31/</u> Public Interest Advocacy Centre	
<u>32/</u> U.S. General Services Administration	

# Margaret Kenney

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## Experience

**Snavely King Majoros O'Connor  
& Lee, Inc.**  
**Washington, DC**

**Consultant (1995-Present)**  
**Analyst (1995-Present)**  
**Administrative Assistant (1994-1995)**

Ms. Kenney provides analytical support to SK clients and senior consultants. Her responsibilities include cost modeling, operations simulation, financial analysis and reporting, database management and research. She has experience in a variety of projects in the transportation and telecommunications areas.

Her transportation projects have included extensive cost and revenue analyses of rail freight movements, along with preparation of databases for use in rate negotiations with the railroads. Using a Geographic Information System, Ms. Kenney prepares rail system maps for use in negotiations as well as use in statements filed before the Surface Transportation Board. These maps depict traffic volumes and flows and various merger scenarios.

Her telecommunications and public utility experience includes the preparation of complex regulatory reports for submission to state and federal regulatory agencies. Ms. Kenney also supports company witnesses and prepares exhibits for use in the depreciation aspects of regulatory proceedings. These exhibits range from a comparison of the depreciation reserves for various accounts to the generation of life curves using in-house developed software.

As an Administrative Assistant Ms. Kenney assisted with the preparation of testimony, exhibits, briefs and other supporting documentation for proceedings before state and federal regulatory bodies. Ms. Kenney also performed the firm's accounting functions using JURIS and other software systems, and maintained the firm's accounting database. Her responsibilities included accounts receivable, accounts payable and payroll.

**U.S. Air Force, Hickam AFB, HI**  
**Intelligence Quality Control Specialist**  
**(1988 to 1991)**

Ms. Kenney maintained and operated a data base with world wide scope, containing complex and constantly changing intelligence information. Calling on this data base and other resources, Ms. Kenney was responsible for the accurate and timely dissemination of intelligence reports in support of the U.S. Commander-in-Chief, Pacific, CINCPACAF, CINCPACFLT, as well as operational units throughout the pacific theater. She performed Quality Control for a staff of 10 analysts editing their reports for accuracy and standardization. She compiled Top Secret reports and

transmitted these reports to users via Autodin, a secure communications network. Ms. Kenney performed data base updates and catalogued incoming film products. She produced statistical data outlining areas requiring training and performed such training. Ms. Kenney also directed rapid response data base and information system trouble shooting efforts when Imagery Division personnel experienced problems with the Computer-Aided Tactical Information System.

**U.S. Air Force, Hickam AFB, HI**  
**Imagery Analyst (1988 to 1991)**

Accessing large and inter-related data bases, Ms. Kenney analyzed imagery from national reconnaissance platforms and prepared imagery intelligence reports for the U.S. Pacific Command. She nominated significant intelligence items for briefing to the HQ PACAF staff. Responding to changing requirements, Ms. Kenney retrieved target information from national intelligence data bases and updated and maintained in-house target reference material.

## Education

*University of South Florida, Tampa, FL*  
*B.S. in Business Administration, 1992*

*Edison Community College, Fort Myers, FL*  
*A.A. in Business Administration 1991*

*Community College of the Air Force,*  
*Montgomery, AL*

*A.A.S. in Intelligence and Imagery Analysis 1991*

# Harry Gildea

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## Experience

### **Snavely, King & Associates, Inc. Washington, DC**

#### *Project Manager (1971 to Present)*

Since joining Snavely, King & Associates in 1971, Mr. Gildea has directed or participated in approximately 475 consulting assignments requiring economic or engineering analyses of business problems. Most of this work has involved matters being litigated before commissions and courts. His work has encompassed a wide variety of industries, with concentration on telecommunications, electric and natural gas, broadcast, and water transportation fields.

Mr. Gildea has testified as an expert witness in about seventy cases before the Federal Communications Commission, the Federal Energy Regulatory Commission, the General Services Administration Board of Contract Appeals, and regulatory commissions in twenty states. His testimony has concerned income and expenses, rate of return, rate design, costing methodology, market forecasts, and ratemaking principles employed by regulated firms.

Mr. Gildea has recently served as the project manager on two extended studies that assisted the Federal Government's telecommunications procurement. He directed analyses of local tariffed services and rates as part of the 40-state Federal Aggregated Systems Procurement (ASP) program and analyses of the prices of services under Federal Government's FTS2000 long-distance system.

Mr. Gildea has worked extensively with counsel in several major antitrust cases, which were all settled before trial. He has also participated in cases involving protests of awards made by the federal government in major competitive procurements.

### **Independent Consultant, Washington, DC (1969-1971)**

Mr. Gildea was a consultant in economic development and communications economics. During part of this period, he was employed by the Economic and Development Administration of the U.S. Department of Commerce to evaluate the economic impact of a variety of federal loan, public works and technical assistance programs in the United States.

### **Peat, Marwick, Livingston & Co., Washington, DC, New York, and Cambridge, MA (1962-1969)**

Mr. Gildea entered the consulting field in 1962, when he joined Management Systems Corporation, a consulting firm in Cambridge, Massachusetts. After this firm was acquired by Peat, Marwick, Mitchell and Co., Mr. Gildea moved to progressively more responsible positions in the New York and Washington offices.

After 1966, Mr. Gildea was responsible for the operations research consulting activity in the southeastern region. As a Manager with the firm, he had technical and cost responsibility for more than 100 consulting assignments for industrial firms, commercial institutions, and government agencies.

### **Sylvania Electric Products, Waltham, MA**

#### *Research Engineer (1958-1962)*

Mr. Gildea was a research engineer in defense systems analysis. He participated in projects involving very complex mathematical analysis of the "signatures" of radar reflections from targets to determine their physical characteristics as well as the design of digital radar and communications systems.

## Education

*Massachusetts Institute of Technology, M.S. in  
Electrical Engineering*

*Massachusetts Institute of Technology, B.S. in  
Electrical Engineering*

*At M.I.T., Mr. Gildea worked on the student cooperative program for Philco Corporation in Philadelphia, Pa. on assignments involving solid state physics research, development of color television (then in its infancy), and transistor production assembly processes. His graduate thesis, which was at that time pioneering research on the electrical properties of single crystals, was published by the Office of Naval Research.*

## Professional Affiliations and Publications

Mr. Gildea is a member of the Operations Research Society of America. He has published articles in various technical journals on engineering and market research topics.

# Edgar Bañuelos

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## Experience

### **Snavely, King & Associates, Inc. Washington, DC**

#### *Cost Analyst (2003 to Present)*

Mr. Bañuelos prepares and implements spreadsheet analyses, transportation route and cost modeling and financial analyses for clients and senior executives. Clients include Shell, Vulcan, Monsanto, and Chevron.

### **Health Plus New York, NY**

#### *Community Health Associate (2002)*

On behalf of the Health Education and Community Outreach Department of Health Plus, Mr. Bañuelos conducted educational workshops and bilingual outreach to indigent Health Plus members.

### **Mexican Consulate New York, NY**

#### *Health Project Researcher/Organizer (2001-2002)*

Mr. Bañuelos designed and executed rights and obligations contracts between the Consulate and health plan providers, hospitals, community-based organizations (CBOs), educational and legal services. He established over 50 committed contacts for an online directory of 100 of the most active Hispanic-serving NGOs. He also Organized two large health fairs for the Hispanic community.

As a volunteer teacher and consular assistant, Mr. Bañuelos was active in the Consulate's program for adult immigrants. In that role, he assisted in processing passport applications, taught two classes in natural and social sciences to immigrants toward completion of their secondary education, and conducted computer and English classes.

### **Lutheran Medical Center New York, NY**

#### *Medical Health Project Field Researcher (2002)*

Mr. Bañuelos extensively interviewed over 500 Mexican men and women regarding their health care practices.

### **Comercializadora Contry Monterrey, Mexico**

#### *Executive Manager (1995-2001)*

Mr. Bañuelos negotiated sales and production of up to \$25,000 per sale for uniform-making company. He worked effectively with clients and suppliers; planned weekly objectives and monthly budgets; managed and supervised human resources and the maintenance of the work environment. He designed and implemented winter sales program and increased client base and revenue by 40%.

## Education

Georgetown University

Executive Legal Assistant Certification Program  
(2003)

New York University

Certificate in U.S. Law Systems and  
Methodologies (2003)

University of Monterrey, Mexico

Bachelor of Business Administration (1999)

## Languages

Fluent in Spanish

# Kim Hillenbrand

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## Experience

### **Snavely King Majoros O'Connor & Lee Inc Washington, DC**

*Analyst, Transportation (2003 to Present)*

Mr. Hillenbrand provides analytical support to SK clients and senior consultants. His responsibilities include cost modeling, operations simulation, financial analysis and reporting, database management and research.

Mr. Hillenbrand's work has primarily been in SK's Transportation group. His projects have included extensive cost and revenue analyses of rail freight movements, along with preparation of databases for use in rate negotiations with railroads. Mr. Hillenbrand has prepared action plans and presentations for clients including potential merger analyses, plant site locations, and rail service issues. Additionally, he conducts research in the chemical, petroleum and transportation industries. Mr. Hillenbrand has assisted in the preparation of presentations and testimony before the Surface Transportation Board. In addition Mr. Hillenbrand has assisted in the marketing of SK products to potential clients.

### **Leventhal Seneter & Lerman PLLC, Washington DC**

*Temporary Legal Assistant (Spring 2003)*

Mr. Hillenbrand assisted in the migration of Televisa's patent and trademark portfolio from Leventhal Seneter & Lerman to Televisa's in house counsel. Mr Hillenbrand managed the distribution of incoming documents including from EEO and FCC filings from clients and assisted in all aspects of LS & L's broadcasting, media, and satellite practices.

### **Skadden, Arps, Slate, Meagher & Flom LLP, Washington DC**

*Temporary Legal Assistant (2002)*

While contracted with Skadden Arps, Mr. Hillenbrand assisted in a wide range of legal work. Mr. Hillenbrand coordinated a 750,000 page document production and privilege log for a Department of Justice antitrust filing for the Northrop Grumman-TRW merger. He also compiled and managed privilege logs and prepared document productions on behalf of clients for SEC investigations. Mr. Hillenbrand conducted first review of client documents for SEC and Congressional investigations.

### **North American Securities Administrators Association (NASAA), Washington DC**

*Temporary Legal Assistant (Spring 2002)*

Mr. Hillenbrand assisted in a wide area for projects for NASAA. He assisted state security regulators in the first settlement between New York State and Merrill Lynch regarding conflict of interest between there research groups and investment banking groups. Mr. Hillenbrand conducted verification and complaint checks of stockbrokers and Certified Financial Advisors for investors and answered questions regarding the Series 6 and 63 Exams.

### **Acsys, Inc (2003) Law Resources (2001-2003) Washington DC**

Mr. Hillenbrand provided temporary work for law, financial, and real-estate firms.

### **RVC (formerly Reuters Venture Capital) London, England**

*Analyst, Intern (2000)*

Mr. Hillenbrand assisted on a survey of Asia venture capital markets in preparation for future venture capital and fund of fund investments in the region. The survey comprised of an analysis of sources of capital, major investors, and destinations of capital in Asia.

## Education

Connecticut College, 2001

*B.A. Economics  
B.A. International Relations*

Georgetown University, Summer 1999

*Summer Course Work*

## Citizenship

United States  
United Kingdom

# Mark A. Sam

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## Experience

**Snavely King Majoros O'Connor & Lee, Inc.,  
Washington, D.C.  
*Analyst (2003 to present)***

Mr. Sam provides technical and analytical assistance in the development of expert professional testimonies in the utility and transportation industries. In connection with this work, Mr. Sam has conducted research related to numerous state and Federal regulatory proceedings. He has also aided in citation and editing of testimonies as well as the presentation of exhibits.

**Jakk's Pacific, Malibu, California  
*Account Executive (2002-2003)***

Mr. Sam managed various accounts and tracked inside sales for Jakk's Pacific a global toy distributor. Mr. Sam interacted with sales managers and clients to ensure that all transactions were completed satisfactorily. He also supervised the introduction and launch of new items, directing inside sales on marketing techniques and sales parameters. Mr. Sam was the main contact for both clients and outside sales to ordering and distribution.

**FedEx, San Jose, CA  
*Coordinator (2000)***

Mr. Sam supervised the opening and functioning of a new terminal location at the outset of FedEx's new Home Delivery division. Mr. Sam devised business and recruiting plans for contract drivers, information systems, as well as contingency plans regarding terminal procedures. He also was the primary liaison between drivers and district management as well as maintaining customer satisfaction for his terminal's jurisdiction. Mr. Sam also supported the terminal manager with cost analysis and quarterly projections.

**The Management Center, San Francisco, CA  
*Program Assistant (1998-2000)***

Mr. Sam worked as the Program Assistant at The Management Center, a nonprofit consulting firm in San Francisco California. He conceived and implemented business plans for executive director training and best practices conferences. Mr. Sam also coordinated career and board-member recruitment fairs. In both publicity and follow-up of these events, Mr. Sam developed relationships with NBC, *The San Francisco Chronicle* and other major media outlets throughout the San Francisco Bay Area.

## Education

**University of California, Berkeley  
*B.A. in Legal Studies (2002)*  
*B.A. in African-American Studies (2002)***

## Professional Affiliations

Mr. Sam is an active member of Kappa Alpha Psi Fraternity, Inc., a public-service and mentoring organization.