

Original

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

This proposal is submitted in response to the Request for Proposals No. PU-08-862, dated November 20, 2008, for expert assistance to the North Dakota Public Service Commission in connection with a forthcoming electric rate case involving the Otter Tail Power Company ("Otter Tail").

1. The Firm

This proposal is being submitted by:

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Snavely King Majoros O'Connor & Bedell, 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 38-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.

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Issue Analysis

Otter Tail is requesting a rate increase of 6,084,003, or 5.14 percent, based on a 2007 test year adjusted for claimed known and measurable changes. If the increase is suspended by the Commission, the Company requests an interim across-the-board rate increase to be effective January 2, 2009.

This proposal addresses all issues relating to the \$6,084,003 increase in electric rates requested by Otter Tail. These issues can be divided into three broad categories: revenue requirements cost of capital, and cost allocation/rate design.

The term “revenue requirements” refers to the calculation of the total level of cost incurred by the Company to provide utility service, 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
- Treatment of wholesale revenues.

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,
- Affiliate company services,
- Depreciation rates.

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.

Cost of Capital, and particularly the cost of equity, is a controversial subject in every rate case. 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, Otter Tail is asking for a 12.0 percent return on equity. Snavelly King’s most recent rate of return analyses of electric utilities indicate that the appropriate return, as indicated by DCF studies, is currently about 10.5 percent.

Another aspect of rate of return is capital structure, that is, the mix of debt and equity in the Company’s capitalization. Otter Tail Power Company is the term used by the parent company, Otter Tail Corporation, for its electric utility division. In 2007, that division accounted for only 26 percent of the company’s total operating revenues. The remaining revenue was generated from unregulated activities outside of the electric utility business, including plastic, general manufacturing, health services and food ingredient processing. These non-utility activities have one common characteristic: they all involve greater risk than the utility business. That greater risk should result in a more conservative, that is, a more equity-rich capital structure than would be appropriate for Otter Tail Power if it were a stand-alone regulated electric utility. It may therefore be appropriate to employ a hypothetical capital structure, one based on the structures of purely regulated companies, rather than the book structure of the Otter Tail Corporation.

Cost Allocation and Rate Design deal with the fairness and efficiency of the rates that generate the utility’s revenue from each class of customers. In this case, Otter Tail is proposing a fairly even distribution of the increase among the major customer classes. We will nonetheless examine the cost allocation studies to determine whether they incorporate reasonable approaches to the assignment of revenue responsibility.

As to the design of rates within the respective rate schedules, the issues tend to revolve around the distribution of revenue recovery among customer, demand and energy charges. The guiding principle for this distribution should be cost causation. In general, it is considered appropriate to recover billing, collection and customer service costs in the customer charges; distribution, transmission and peak load production costs in demand

charges, and base load plant costs in energy rates. Additionally, there are complex issues of the cost-to-rate relationships during peak and off-peak hours and peak and off-peak seasons. We will carefully examine Otter Tail’s rate structures to determine the extent to which they reflect the cost causative relationships.

One issue we propose to raise concerns the income tax rate to be applied to Otter Tail’s net income. The company uses the statutory tax rate of 35 percent, plus the state tax rate of about 5 percent. This is not the tax rate that the company actually pays – that rate is considerably lower. Partly this difference arises from the effect of different depreciation rates, the tax rates being much more accelerated than the book rates. By statute, the Commission must disregard these depreciation effects in computing the tax rate. But the Commission does not have to disregard the effect of tax losses by other divisions within the Otter Tail Corporation. In 2007, the electric utility division generated 26 percent of the Corporation’s revenue, but 45 percent of its net income. This relationship suggests that at least some of the unregulated activities were not profitable. If so, the application of a statutory tax rate to the net income of the utilities division results in a cross-subsidy by the utility’s ratepayers of the parent company’s unregulated activities. The solution is to use the effective tax rate, exclusive of tax depreciation effects, as the operative tax rate in computing the net income allowance for the utility.

The Project Team

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

| | |
|---------------|--------------------------------------|
| PU-400-00-521 | Northern States Power (Gas) |
| 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) |
| PU-06-252 | Northern States Power (Gas) |
| PU-07-776 | Northern States Power (Electric) |

A brief professional resume and a listing of Mr. King’s prior appearances as an expert witness are attached to this proposal.

An alternative to Mr. King as the cost allocation and rate design witness is Eugene Bedell. Mr. Bedell holds degrees in economics and finance and is an expert in telecommunications billing and ratemaking. He can bring that experience to bear on the

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somewhat simpler issues of billing and ratemaking for electric service. Whether Mr. Bedell is proffered as a witness will depend on his and Mr. King's work load. Mr. Bedell's resume is attached 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, having 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, Harry Gildea, Kim Hillenbrand, and Angel Finch. Ms. Kenney is will implement Snavelly King's depreciation analysis software and will serve as research assistant. Mr. Gildea will assist in data input, proofreading and resource retrieval. Mr. Hillenbrand will provide assistance in the analysis of the cost allocation studies, billing determinants, and revenue impacts. Also available to assist the project team is Angel Finch. Resumes of each of these staff members are attached.

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

| | |
|--|----------------|
| Project Director | |
| Charles W. King, OR | |
| Michael J. Majoros, Jr. | |
| Eugene Bedell | |
| Analysis Software, Research | |
| Margaret Kenney, Kim Hillenbrand | |
| Document Control, Data Preparation, Proofing | |
| Kim Hillenbrand | Edgar Banuelos |

Work Plan and Budget

The following page presents Snavelly 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 419 work hours, with the largest amount of effort, 212 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 \$66,225. With \$1,800 in out-of-pocket expenses, principally for a trip to Bismarck for hearings, the total budget is \$68,025.

References

The following are references for Messrs. King and Majoros:

Charles W. King:

1. Georgia Public Service Commission

Sheree Kernizan Georgia Public Service Commission
224 Washington Street, S.W.
Atlanta, GA 30334-5701
(404) 651-4501

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shereek@psc.state.ga.us

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

Barbara Burton
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1133 13th Street, N.W. Suite 500
Washington, DC 20005
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bburton@opc-dc.gov

3. Washington Attorney General

Simon ffitch
Public Counsel Section
Office of the Attorney General
Suite 2000
800 Fifth Avenue
Seattle, WA 98104-3188
simonf@atg.wa.gov

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

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

Michael J. Majoros, Jr.:

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Snavely-king.com

1. New Jersey Division of Rate Counsel

Sarah H. Steindel, Esq.
Director
Division of Rate Counsel
31 Clinton Street – 11th Floor
Newark, NJ 07101
(973) 648-2690
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

3. Kentucky Attorney General

Dennis Howard, 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
Dennis.Howard@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
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Bruce.Burcat@state.de.us

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5. Kansas Citizen’s Utility Ratepayer Board

David Springe
Citizen’s Utility Ratepayer Board
1500 SW Arrowhead Rd.
Topeka, KS 66604
(785) 271-3200
d.springe@kcc.state.ks.us

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 the resumes and their attachments.

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 | 0 |
| Asian-American | 1 |
| Caucasian | <u>6</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;
- no other actions of any kind have been taken which might be perceived as having

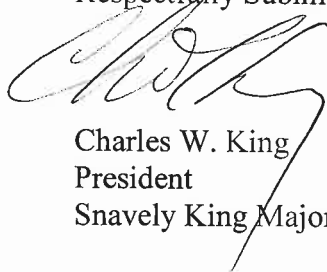
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- the purpose of restricting or discouraging competition; and
- no member of its staff is employed or has ever been employed by Xcel Energy, Northern States Power Company, or the State of North Dakota.

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,



Charles W. King
President
Snavely King Majoros O'Connor & Bedell, Inc.

Snavely King Majoros O'Connor & Lee, Inc.
Electric Rate Case - Otter Tail 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/Bedell | Staff (Note) | Total | |
| 1 | Study Company Filing | 6 | | 6 | 4 | | 4 | 5 | | 5 | 15 |
| 2 | Prepare Discovery Requests | 8 | 6 | 14 | 3 | | 3 | 4 | | 4 | 21 |
| 3 | Analyze Company Data | 50 | 40 | 90 | 20 | | 20 | 20 | 20 | 45 | 155 |
| 4 | Prepare Direct Testimony & Exhibits | 20 | 35 | 55 | 16 | 15 | 31 | 20 | 17 | 37 | 123 |
| 5 | Respond to Company Data Requests | 5 | | 5 | 3 | | 3 | 5 | 4 | 9 | 17 |
| 6 | Analyze Rebuttal | 8 | 5 | 13 | 6 | | 6 | 5 | | 5 | 24 |
| 7 | Draft Cross of Company Witnesses | 5 | | 5 | 4 | | 4 | 4 | | 4 | 13 |
| 8 | Attend Hearings | 16 | | 16 | 16 | | 16 | | | | 32 |
| 9 | Assist Counsel on Briefs and Exceptions | 8 | | 8 | 6 | | 6 | 5 | | 5 | 19 |
| | Total Workhours | 126 | 86 | 212 | 78 | 15 | 93 | 73 | 41 | 114 | 419 |
| | Rate per Hour | \$ 175 | \$ 125 | | \$ 175 | \$ 125 | | \$ 175 | \$ 125 | | |
| | Fees | \$ 22,050 | \$ 10,750 | \$ 32,800 | \$ 13,650 | \$ 1,875 | \$ 15,525 | \$ 12,775 | \$ 5,125 | \$ 17,900 | \$ 66,225 |
| | Expenses | | | | | | | | | | |
| | Air Fare | \$ 500 | | | \$ 500 | | | | | | |
| | Hotel & Meals | 200 | | | 200 | | | | | | |
| | Car Rental | 100 | | | | | | | | | |
| | Airport Parking | 50 | | | 50 | | | | | | |
| | Communications and Delivery | 100 | | | 100 | | | | | | |
| | Total Expenses | | | \$ 950 | | | \$ 850 | | | | \$ 1,800 |
| | Total Costs | | | | | | | | | | \$ 68,025 |

Note: "Staff" is an composite of the following professional rates per hour:
Harry Gildea \$ 150
Margaret Kenney \$ 125
Kim Hillenbrand \$ 125
Angel Finch \$ 60

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*

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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 U.S. Department of Defense | I&S 1100 5693 I&S 1339 I&S 1540 C. Council 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) 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 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 (none) April 25, 1988 |

| Electric, Gas, Water Utility Cases | | Case | | Date of Cross-Examination |
|------------------------------------|---|--------------------------------|-----------------------------------|---------------------------|
| State | Client | 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 |
| | Washington Metro Area Transit Authority | 748 | Potomac Electric Power Company | June 26, 1981 |
| | Washington Metro Area Transit Authority | 758 | Potomac Electric Power Company | December 15, 1981 |
| | D.C. People's Counsel | 785 | Potomac Electric Power Company | September 21, 1982 |
| | Washington Metro Area Transit Authority | 759 | Potomac Electric Power Company | March 29, 1984 |
| | D.C. People's Counsel | 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, III | 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 | |
| D.C. People's Counsel | 1053 | Potomac Electric Power Company | June 27, 2007 | |
| 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 | 3270-U | Georgia Power Company | September 3, 1981 |
| | | 4007-U | Georgia Power Company | August 21, 1991 |
| | | 4384-U | All Electric Utilities | August 1, 1993 |
| | | 4755-U | Georgia Power Company | January 25, 1994 |
| | | 4697-U | All Utilities | May 10, 1994 |
| | | 9355-U | Georgia Power Company | November 4, 1998 |
| | | 14000-U | Georgia Power Company | October 23, 2001 |
| | | 14618-U | Savannah Electric & Power Company | March 27, 2002 |
| | | 14311-U | Atlanta Gas Light Company | April 8, 2002 |
| | | 17066-U | Georgia Power Company | July 31, 2003 |
| | | 18300-U | Georgia Power Company | October 26, 2004 |
| | | 18638-U | Atlanta Gas Light Company | March 14, 2005 |
| | | 19758-U | Savannah Electric & Power Company | March 29, 2005 |
| | | 20298-U | Atmos Energy Corp. | October 11, 2005 |
| 25060-U | Georgia Power Company | Filed October 22, 2007 | | |
| 27163 | Atmos Energy Corp. | August 16, 2008 | | |
| HI | Public Utilities Department Hawaii Consumer Advocate | 2793 | All Electric Utilities | February 14, 1978 |
| | | 4536 | Hawaiian Electric Company | February 1, 1983 |
| IL | Illinois Retail Merchants Association ("IRMA")/ Chicago Bldg. Mgrs. Association ("CBMA") IRMA/CBMA IRMA/CBMA IRMA/CBMA IRMA/CBMA IRMA/CBMA City of O'Fallon, IL | 76-0698 | Commonwealth Edison | June 22, 1977 |
| | | 76-0568 | All Electric Utilities | (none) |
| | | 80-0546 | Commonwealth Edison | March 5, 1981 |
| | | 82-0026 | Commonwealth Edison | July 22, 1982 |
| | | 83-0537 | Commonwealth Edison | March 19, 1984 |
| | | 87-0427 | Commonwealth Edison | March/April 22, 1988 |
| | | 90-0169 | Commonwealth Edison | October 29, 1990 |
| 02-0690 | Illinois-American Water Company | Filed Feb.5, Apr.11,2003 | | |
| IN | Indiana Retail Council Indiana Retail Council Indiana Retail Council | 35780-S2 | N. Ind. Public Service co. | June 1, 1980 |
| | | 35780-S1 36318 | Public Service of Indiana Public Service of Indiana | October 15, 1980 May 4, 1982 |
| KS | J.C. Penney Company | 115,379-U | All Kansas Utilities | January 22, 1981 |

CHARLES W. KING
Appearances before State Regulatory Agencies

| State | Client | Electric, Gas, Water Utility Cases | | Date |
|-------|--|------------------------------------|--|----------------------|
| | | Case Number | Utility | |
| KY | Seven Kentucky Retailers Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky | 7310 | Louisville Gas & Electric Co. | April 25, 1979 |
| | | 2002-145 | Columbia Gas of Kentucky | Filed August 8, 2002 |
| | | 2003-252 | Union Heat Light & Power Co. | September 30, 2003 |
| | | 2004-67 | Delta Gas Company | August 18, 2004 |
| | | 2006-00646 | Altmos Energy Corp. | Filed April 27, 2007 |
| | | 2007-00008 | Columbia Gas of Kentucky | Filed June 12, 2007 |
| MA | Coalition of Municipalities Coalition of Municipalities Coalition of Municipalities Coalition of Municipalities | 20279 | Western Massachusetts Electric | March 19, 1980 |
| | | 557/558 | Western Massachusetts Electric | May 14, 1981 |
| | | 957 | Western Massachusetts Electric | March 9, 1982 |
| | | 1300 | Western Massachusetts Electric | January 1, 1983 |
| | | 85-270 | Western Massachusetts Electric | March 26, 1986 |
| | | 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 Maryland People's Counsel Maryland People's Counsel 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 Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel | 6877 |
| 6814 | Potomac Electric Power Company | | | September 1, 1977 |
| 6807 | All Electric Utilities | | | (none) |
| 6882 | Baltimore Gas & Electric Company | | | September 28, 1976 |
| 6985 | Baltimore Gas & Electric Company | | | December 20, 1976 |
| 7070 | Baltimore Gas & Electric Company | | | April 18, 1978 |
| 7149 | Potomac Electric Power Company | | | January 17, 1979 |
| 7163 | All Electric Utilities | | | October 23, 1978 |
| 7236 | Delmarva Power & Light Company | | | June 20, 1980 |
| 7397 | Baltimore Gas & Electric Company | | | September 8, 1980 |
| 7427 | Delmarva Power & Light Company | | | December 2, 1981 |
| 7574 | Baltimore Gas & Electric Company | | | February 18, 1982 |
| 7597 | Potomac Electric Power Company | | | April 20, 1982 |
| 7604 | Potomac Electric Power Company | | | October 19, 1982 |
| 7588 | Baltimore Gas & Electric Company | | | November 22, 1982 |
| 7663 | Potomac Electric Power Company | | | April 12, 1983 |
| 7685 | Baltimore Gas & Electric Company | | | December 9, 1985 |
| 7878 | Potomac Electric Power Company | | | June 28/July 1986 |
| 7983 | Baltimore Gas & Electric Company | | | March 4, 1987 |
| 8855 | Baltimore Gas & Electric Company | | | January 8, 2003 |
| 9036 | Baltimore Gas & Electric Company | | | September 29, 2005 |
| 9092 | Potomac Electric Power Company | | | April 16, 2007 |
| 9093 | Delmarva Power & Light Company | | | April 9, 2007 |
| 9104 | Washington Gas & Light Company | August 23, 2007 | | |
| 9096 | Baltimore Gas & Electric Company | September 24, 2007 | | |
| 9103 | Washington Gas & Light Company | filed December 21, 2007 | | |

CHARLES W. KING
Appearances before State Regulatory Agencies

| State | Client | Electric, Gas, Water Utility Cases | | Date of Cross-Examination |
|---------------------------------|--------------------------------------|------------------------------------|-----------------------------------|---------------------------------|
| | | Case Number | Case Utility | |
| MI | General Services Administration | U-10102 | Detroit Edison Company | March 22, 1993 |
| | Michigan Attorney General | U-11722 | Detroit Edison Company | November 6, 1998 |
| | Michigan Attorney General | U-11772 | Consumers Energy/Detroit Edison | November 16, 1998 |
| | Michigan Attorney General | U-11495 | Detroit Edison Company | December 8, 1999 |
| | Michigan Attorney General | U-11956 | Consumer Energy/Detroit Edison | December 15, 1999 |
| | Michigan Attorney General | U-12505 | Consumers Energy Company | September 7, 2000 |
| | Michigan Attorney General | U-12478 | Detroit Edison Company | October 5, 2000 |
| | Michigan Attorney General | U-12639 | Consumers Energy/Detroit Edison | July 18, 2001 |
| | Michigan Attorney General | U-13000 | Consumers Energy Company | January 29, 2002 |
| | Michigan Attorney General | U-13380 | Consumers Energy Company | September 9, 2002 |
| | Michigan Attorney General | U-13715 | Consumers Energy Company | April 24, 2003 |
| | Michigan Attorney General | U-13808 | Detroit Edison Company | Dec 12, 2003; Jan 30, Mar 5, 04 |
| | 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 | |
| Michigan Attorney General/ABATE | U-15245 | Consumers Energy Company | December 11, 2007 | |
| Michigan Attorney General | U-15417 | Detroit Edison Company | April 2, 2008 | |
| Michigan Attorney General/ABATE | U-15244 | Detroit Edison Company | July 15, 2008 | |
| Michigan Attorney General/ABATE | U-15506 | Consumers Energy Company | September 12, 2008 | |
| Michigan Attorney General | U-15002-R | Detroit Edison Company | October 16, 2008 | |
| MN | Minnesota Retail Federation | EO02/6R-77-611 | Northern States Power | 1979 |
| MO | Missouri Retailers Association | EO-78-161 | Kansas City Power & Light Company | February 19, 1981 |
| | Missouri Public Counsel | ER-2006-0315 | Empire District Electric Company | September 14, 2006 |
| | Missouri Public Counsel | GR-2007-0003 | Ameren UE (Gas) | Filed December 15, 2006 |
| | Missouri Public Counsel | ER-2007-0002 | Ameren UE (Electric) | March 22, 2007 |
| NC | North Carolina Merchants Association | E-100 | All Electric Utilities | December 18, 1975 |

CHARLES W. KING
Appearances before State Regulatory Agencies

| State | Electric, Gas, Water Utility Cases | | | | Date |
|-------|--|---|--|---|------|
| | Client | Case | | Utility | |
| | | Case Number | | | |
| ND | North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission | PU-400-00-521 PU-399-01-186 PU-399-02-183 PU-399-02-183 PU-399-03-296 PU-04-97 PU-06-525 PU-07-776 | Xcel Energy, Inc. Montana-Dakota Utilities (Electric) Montana-Dakota Utilities (Gas) Montana-Dakota Utilities (Gas Depr.) Montana-Dakota Utilities (Electric) Montana-Dakota Utilities (Gas) Northern States Power (Gas) Northern States Power (Electric) | April 20, 2001 February 25, 2002 October 7, 2002 Filed April 7, 2003 Filed October 15, 2003 Filed July 6, 2004 Filed May 1, 2007 June 25, 2008 | |
| NH | Business & Industry Association of N.H. Business & Industry Association of N.H. Business & Industry Association of N.H. | 79-187-II 80-260 82-333 | Public Service of N.H. Public Service of N.H. Public Service of N.H. | February 6, 1981 February 5, 1981 November 2, 1983 | |
| NJ | N.J. Retail Merchants Association Department of Public Advocate Resorts International Hotel, Inc. Dept. of Public Advocate Dept. of Public Advocate Dover Township Fire Chiefs | 803-151 815-459 8011-827 822-116 355-87 88-080967 | All New Jersey Utilities N.J. Natural Gas Company Atlantic City Sewerage Co. Atlantic City Electric Co. Elizabethtown Gas Tom's River Water Company | March 31, 1981 (none) (none) August 11, 1982 June 9, 1987 February 22, 1989 | |
| NY | NY 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 Ohio Energy Group | 88-170-EL 83-1529-EL 08-936-EL-SSO | Cleveland Elec. Illuminating Cincinnati Gas & Electric FirstEnergy Companies | (none) February 15, 1992 Filed September 25, 2008 | |

CHARLES W. KING
Appearances before State Regulatory Agencies

| State | Client | Electric, Gas, Water Utility Cases | | Date |
|-------|---|--|--|---|
| | | Case Number | Case Utility | |
| 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 Pennsylvania Office of Public Advocate | 76-PRMD-7 R-811626 R-822169 R-842651 R-850152 R-00016339 R-2008-203269 | All Electric Utilities Philadelphia Electric Company Penn. Power & Light Company Penn. Power & Light Company Philadelphia Electric Company Pennsylvania-American Water Co. Pennsylvania-American Water Co. | September 7, 1977 December 11, 1981 March/April 1983 December 3, 1984 February 19, 1986 September 19, 2001 August 6, 2008; Sept. 15, 2008 |
| TN | Attorney General of Tennessee Attorney General of Tennessee | 07-00105 08-00039 | Atmos Energy Corp. Tennessee-American Water Co. | Filed August 21, 2007 August 26, 2007 |
| 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 Div. Of Public Utilities Dept of Commerce | 98-2035-33 05-057-T01 07-035-13 | Pacific Corp Questar Gas Company Rocky Mountain Power Co. | Filed August 16, Sept 22, 1999 May 17, 2006 Filed October 15, 2007 |
| 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 |
| WA | WA Attorney General - Public Counsel WA Attorney General - Public Counsel WA Attorney General - Public Counsel | UE-072300;UG-072301 UE-080220 UE-08416;UG-08417 | Puget Sound Energy PacifiCorp Avista Utilities | Filed May 30, 2008 Filed August 15, 2008 September 19;October 10, 2008 |
| 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 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 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-O82T 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 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 | 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 |

CHARLES W. KING
Appearances before State Regulatory Agencies

| 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 | 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 |

CHARLES W. KING
Appearances before State Regulatory Agencies

| 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) |

| Telecommunications Cases | | | | Date of Cross-Examination |
|--------------------------|---|--|---|--|
| State | 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 | 8585/8218 | 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/WeBTEC/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 |

| 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 TELPAC 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 |
| Nuclear Regulatory Commission | | | |
| Fauquier League for Environment Protection | 50-328 50-329 | Va. Electric Power Co. | 1976 |
| Postal Rate Commission | | | |
| 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 |

| Client | Docket | Subject | Date of Cross-Examination |
|---|---|--|---|
| U.S. Congress | | | |
| National Retail Merchants Association | House/Senate Hearings | Electric Rate Reform Legislation | 1976, 1977 & 1979 |
| National Wireless Resellers Association | House Commerce Committee | Interconnection & Resale of Wireless Services | October 12, 1995 |
| Federal Maritime Commission | | | |
| 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 |
| Interstate Commerce Commission - Surface Transportation Board | | | |
| Western Coal Traffic League Western Coal Traffic League Western Coal Traffic League Arkansas Power & Light Co. Central Illinois Light Co. Western Coal Traffic League Snavelly King Majpros O'Connor & Lee, Inc. Williams Energy Services, Inc | Ex Parte 349 Ex Parte 357 Ex Parte 375 (Sub 1) 37276 37450 Ex Parte 347 Ex Parte 664 Ex Parte 582, Sub 1 | R.R. Rate Increase R.R. Rate Increase R.R. Rate Increase Cost of Capital Cost of Capital Costing Methods Cost of Capital Rail Merger Guidelines | May-76 Oct-78 June 1, 1980 (none) March 10, 1981 (none) December 8, 2006 April 5, 2001 |
| Civil Aeronautics Board | | | |
| Thomas Cook, Inc. | 36595 | Air Fare Deregulation | (none) |
| Copyright Royalty Tribunal | | | |
| Public Broadcasting Service | 88-2-86CD | Television Valuation | (none) |

CHARLES W. KING
Appearances before Federal Regulatory Agencies

| Client | Docket | Subject | Date |
|--|---|---------|--|
| Federal Energy Regulatory Commission | | | |
| Exxon USA Consumer Advocates of DE,DC,OH,MD,NJ,PA,WV,VA Consumer Advocates of DE,DC,OH,MD,NJ,PA,WV Maryland Office of People's Counsel Maryland Office of People's Counsel | OR89-2-000 Pipeline Quality Bank ER08-386-000 Electric Transmission Cost of Equity ER08-23-000 Electric Transmission Cost of Equity ER08-686-01 Electric Transmission Cost of Equity ER08-1329 Electric Transmission Cost of Equity | | October 18, 1990 March 26, 2008 May 21, 2008 April 7, 2008; July 8, 2008, August, 2008 |
| Canadian Transport Commission | | | |
| Rail Costing Inquiry, 1967-1969 Telecommunications Costing Inquiry, 1972-1975 | | | |

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 also provided consultation to the U.S. Department of Justice and appeared before the U.S. EPA and the Maryland State Legislature on matters regarding the accounting and plant life effects of electric plant modifications and the financial capacity of public utilities to finance environmental controls. He has estimated 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" 30th 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

"Rolling Over Ratepayers," Public Utilities Fortnightly, Volume 143, Number 11, November, 2005.

"Asset Management – What is it?," American Water Works Association, Pre-Conference Workshop, March 25, 2008.

Michael J. Majoros, Jr.

| <u>Date</u> | <u>Jurisdiction / Agency</u> | <u>Docket</u> | <u>Utility</u> |
|------------------------------|--|----------------|----------------------------|
| <u>Federal Courts</u> | | | |
| 2005 | US District Court, Northern District of AL, Northwestern Division <u>55/56/57/</u> | CV 01-B-403-NW | Tennessee Valley Authority |

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|----------------------------------|--|-------|--------------------------|
| <u>State Legislatures</u> | | | |
| 2006 | Maryland General Assembly <u>61/</u> | SB154 | Maryland Healthy Air Act |
| 2006 | Maryland House of Delegates <u>62/</u> | HB189 | Maryland Healthy Air Act |

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|---|------------------------|----------------------------|------------------------------|
| <u>Federal Regulatory Agencies</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 <u>53/</u> | ER03-409-000, ER03-666-000 | Pacific Gas and Electric Co. |

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| <u>State Regulatory Agencies</u> | | | |
| 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 |

Michael J. Majoros, Jr.

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|------|-----------------------------|-----------------|-------------------------------|
| 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> | 1-85-03-78 | Pacific Bell Telephone Co. |
| 1985 | Pennsylvania <u>3/</u> | R-850174 | Phila. Suburban Water Co. |
| 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. |

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|------|---------------------------|-------------------|-----------------------------------|
| 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 |
| 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 |

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|------|---------------------|------------------|---|
| 2001 | Indiana 29/41/ | 41746 | Northern Indiana Power Company |
| 2001 | New Jersey 1/ | GR01050328 | Public Service Electric and Gas |
| 2001 | Pennsylvania 3/ | R-00016236 | York Water Company |
| 2001 | Pennsylvania 3/ | R-00016339 | Pennsylvania America Water |
| 2001 | Pennsylvania 3/ | R-00016356 | Wellsboro Electric Coop. |
| 2001 | Florida 4/ | 010949-EL | Gulf Power Company |
| 2001 | Hawaii 42/ | 00-309 | The Gas Company |
| 2002 | Pennsylvania 3/ | R-00016750 | Philadelphia Suburban |
| 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 40/ | 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 |

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|------|------------------|--|---|
| 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. |
| 2005 | Florida 50/ | 041291-EI | Florida Power & Light Company |
| 2005 | California 59/ | A.04-12-014 | Southern California Edison Co. |
| 2005 | Kentucky 36/ | 2005-00042 | Union Light Heat & Power |
| 2005 | Florida 50/ | 050045 & 050188-EI | Florida Power & Light Co. |
| 2005 | Kansas 38/ 40/ | 05-WSEE-981-RTS | Westar Energy, Inc. |
| 2006 | Delaware 24/ | 05-304 | Delmarva Power & Light Company |
| 2006 | California 59/ | A.05-12-002 | Pacific Gas & Electric Co. |
| 2006 | New Jersey 1/ | GR05100845 | Public Service Electric and Gas Co. |
| 2006 | Colorado 60/ | 06S-234EG | Public Service Co. of Colorado |
| 2006 | Kentucky 36/ | 2006-00172 | Union Light, Heat & Power |
| 2006 | Kansas 40/ | 06-KGSG-1209-RTS | Kansas Gas Service |
| 2006 | West Virginia 2/ | 06-0960-E-42T, 06-1426-E-D | Allegheny Power |
| 2006 | West Virginia 2/ | 05-1120-G-30C, 06-0441-G-PC, et al. | Hope Gas, Inc. and Equitable Resources, Inc. |
| 2007 | Delaware 24/ | 06-284 | Delmarva Power & Light Company |
| 2007 | Kentucky 36/ | 2006-00464 | Atmos Energy Corporation |
| 2007 | Colorado 60/ | 06S-656G | Public Service Co. of Colorado |
| 2007 | California 59/ | A.06-12-009, A.06-12-010 | San Diego Gas & Electric Co., and Southern California Gas Co. |
| 2007 | Kentucky 36/ | 2007-00143 | Kentucky-American Water Co. |
| 2007 | Kentucky 36/ | 2007-00089 | Delta Natural Gas Co. |
| 2008 | Kansas 40/ | 08-ATMG-280-RTS | Atmos Energy Corporation |
| 2008 | New Jersey 1/ | GR07110889 | New Jersey Natural Gas Co. |
| 2008 | North Dakota 37/ | PU-07-776 | Northern States Power/Xcel Energy |
| 2008 | Pennsylvania 3/ | A-2008-2034045 et al | UGI Utilities, Inc. / PPL Gas Utilities Corp. |
| 2008 | Washington 63/ | UE-072300, UG-072301 | Puget Sound Energy |
| 2008 | Pennsylvania 3/ | R-2008-2032689 | Pennsylvania-American Water Co. - Coatesville |
| 2008 | New Jersey 1/ | WR08010020 | NJ American Water Co. |

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 |

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 Assn. of State 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>59/</u> The Utility Reform Network |
| <u>28/</u> AT&T/MCI | <u>60/</u> Colorado Office of Consumer Counsel |
| <u>29/</u> IN Office of Utility Consumer Counselor | <u>61/</u> MD State Senator Paul G. Pinsky |
| <u>30/</u> Unitel (AT&T – Canada) | <u>62/</u> MD Speaker of the House Michael Busch |
| <u>31/</u> Public Interest Advocacy Centre | <u>63/</u> Washington Office of Public Counsel |
| <u>32/</u> U.S. General Services Administration | |

Harry Gildea

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.

Margaret Kenney

Experience

Snavelly 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

Angel L. Finch

Experience

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

Office Manager/Analyst (1999 to Present)

Ms. Finch provides technical and analytical assistance in the development of expert professional testimonies, exhibits, briefs and other documentation for proceedings in the utility and transportation industries before state and federal regulatory bodies. Ms. Finch has a high level of proficiency in the following Microsoft Office programs: Word, Excel, Access and PowerPoint.

Ms. Finch also serves as Account Receivable Manager.

In addition, Ms. Finch also supports all four partners of the firm on a daily basis which includes administration of client invoices and administration of the network system. Other responsibilities include maintaining office inventory, filing and daily activities.

Byrd Waterproofing, Inc.
Clinton, MD

Re-evaluation and Office Manager (1994-1995)

Ms Finch assessed prices for estimates and prepared proposals as well as contracts. Ms. Finch also performed price negotiations with customers, attended meetings with owner(s) to ensure customer satisfaction and reported employee performance. Ms. Finch was responsible for overseeing 10-15 telemarketers and confirmed all appointments with potential customers. She assigned Foremen and general labors to work sights.

Student and Homemaker (1995-1998)

Attended *Computer Learning Center* of Alexandria, VA.

Education

Computer Learning Center, Alexandria, VA

*A.A.S of Business Information Systems
Concentrations in Microsoft Excel, Access,
PowerPoint and Novell Network Software
Administration*

Designations

Notary Public of the District of Columbia