

**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-10-124, dated May 3, 2010 for expert assistance to the North Dakota Public Service Commission in connection with a forthcoming electric rate case involving Montana-Dakota Utilities Company ("MDU").

1. The Firm

This proposal is being submitted by:

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www.snavely-king.com

The point of contact is Charles W. King, President, whose e-mail address is charlieking@snavely-king.com

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 40-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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Response to RFP
Snavely King Majoros O'Conner & Bedell, Inc.

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Issue Analysis

MDU is requesting an electric rate increase of \$15.4 million, amounting to 14 percent based on a 2010 test year. If the increase is suspended by the Commission, the Company requests an interim across-the-board rate increase of \$7 million, or 6 percent, effective 60 days following the April 19, 2010 filing. The interim increase would be subject to refund should the Commission find that the justified increase is less than \$7 million.

This proposal addresses all issues relating to increase in electric rates requested by MDU. These issues can be divided into three broad categories: revenue requirement, 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,
- Parent company tax 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, MDU is asking for a 12 percent return on equity, which is over 150 basis points higher than the average return on equity allowed by regulatory commissions nationwide in 2009 and the first quarter of 2010. Snavely King’s most recent rate of return analyses of electric utilities indicate that the appropriate return, as indicated by DCF studies, is currently about 10.2 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 MDU’s capital structure does not indicate any serious problem with this issue. We will, however, inquire as to MDU Resources, the parent company, has any debt in its own name that it has used to fund its regulated subsidiaries. If so, then we may recommend a “double leverage” adjustment to recognize that some of what appears as equity on MDU’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 deal with the fairness and efficiency of the rates that generate the utility’s revenue from each class of customers. In this case, MDU 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 MDU's rate structures, and particularly its proposal to increase significantly the monthly customers chages, to determine the extent to which they reflect the cost causative relationships.

The Company's application raises several specific issues that must be decided in this case. One is the procedure for treating the profit margins on wholesale sales. In the past, these margins been treated as an offset to the revenue to be recovered from retail services. In this application, MDU proposes to "share" these margins, that is, to allow the utility to retain a portion of the profits it earns from wholesale sales. Since all of MDU's generating plants are included in rate base and their costs recovered from retail customers, there is little justification for MDU's proposal. We expect to oppose it forcefully.

One issue to be raised relates to depreciation. In Case No. PU-07-776, the Commission approved depreciation rates for the Northern States Power Company (d/b/a Excel Energy) that included allowances for future plant removal costs computed in accordance with Statement of Financial Accounting Standards No. 143, *Accounting for Asset Retirement Costs*. Unlike MDU's current depreciation procedures, this treatment discounts future removal costs to their present value. Parallel application of this treatment to MDU should result in a significant reduction in MDU's depreciation expense.

The testimony of MDU's policy witness, David L. Goodin, mentions several issues that are the subject of separate applications, including the amortization of costs of the canceled Big Stone II plant. We are assuming that these matters will not be part of this proceeding. If they are subsequently folded into this case, we may ask for the opportunity to amend our cost proposal.

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. 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.)

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PU-399-03-296
PU-04-97
PU-06-252
PU-07-776
PU-08-862

Montana-Dakota Utilities (Electric)
Montana-Dakota Utilities (Gas)
Northern States Power (Gas)
Northern States Power (Electric)
Otter Tail Power

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

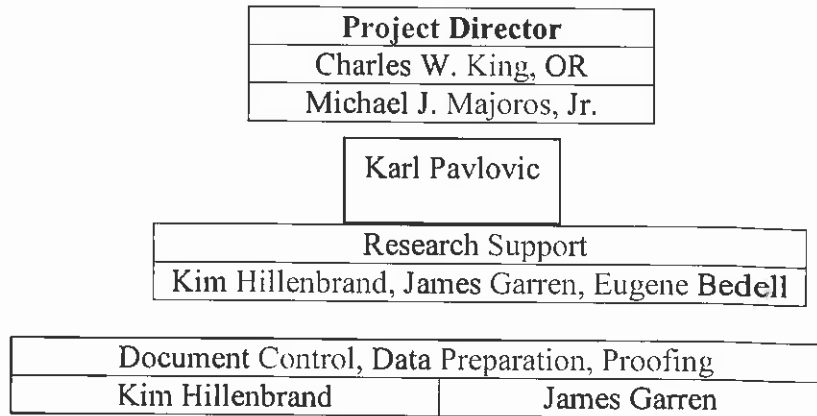
Issues relating to cost allocation and rate design will be addressed by Karl Pavlovic. Dr. Pavlovic holds a PhD in applied philosophy and has testified on jurisdictional and class cost allocation and electric rate design before the Maryland and District of Columbia Public Service Commissions.

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 Kim Hillenbrand, James Garren and Eugene Bedell. Mr. Hillenbrand will implement Snavely King's depreciation analysis software and will serve as research assistant. Mr. Garren will assist in data input, proofreading and resource retrieval. Mr. Bedell will provide assistance in the analysis of the cost allocation studies, billing determinants, and revenue impacts. 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:

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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 429 work hours, with the largest amount of effort,

Snavely King Majoros O'Connor & Bedell, Inc.
Electric Rate Case - Montana-Dakota Utilities
Project Budget

Task	Description	Revenue Requirements		Cost of Capital		Cost Allocation/ Rate Design		Total
		Witness Majoros (Note)	Staff Total (Note)	Witness King (Note)	Staff Total (Note)	Witness Pavlovic (Note)	Staff Total	
1	Study Company Filing	6	6	4	4	5	5	15
2	Prepare Discovery Requesis	8	14	3	3	4	4	21
3	Analyze Company Data	50	90	20	20	35	20	165
4	Prepare Direct Testimony & Exhibits	20	55	16	31	20	17	123
5	Respond to Company Data Requests	5	5	3	3	5	4	17
6	Analyze Rebuttal	8	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	78	15	83	41	429
	Rate per Hour	\$ 185	\$ 125	\$ 185	\$ 125	\$ 175	\$ 125	
	Fees	\$ 23,310	\$ 10,750	\$ 14,430	\$ 1,875	\$ 14,525	\$ 5,125	\$ 70,015
	Expenses							
	Air Fare	\$ 900		\$ 900		\$ 900		
	Hotel & Meals	200		200		200		
	Car Rental	100						
	Airport Parking	50		50		50		
	Total Expenses		\$ 1,250		\$ 1,150		\$ 1,150	\$ 3,550
	Total Costs							\$ 73,565

Note: "Staff" is an composite of the following professional rates per hour:
Kim Hillenbrand \$ 145
James Garren \$ 75

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 Commission.

The total fee budget is \$70,015. With \$3,550 in out-of-pocket expenses for a trip to Bismarck for hearings, the total budget is \$73,565. This budget is a ceiling not to be exceeded except with specific authorization from the Commission. We will bill the Commission only for time and expenses incurred.

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
shereek@psc.state.ga.us

2. District of Columbia Office of the People’s Counsel
Barbara Burton
D.C. Office of People’s Counsel
1133 13th Street, N.W. Suite 500
Washington, DC 20005
(202)727-3071
bburton@opc-dc.gov

3. Maryland Office of People’s Counsel
Gary Alexander, Esq.
Maryland Office of People’s Counsel
6 St. Paul Street, Suite 2102
Baltimore, MD 21202
(410)767-8161
garya@opc.state.md.us

4. Michigan Attorney General

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

Michael J. Majoros, Jr.:

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. 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

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4. Kansas Citizen's Utility Ratepayer Board

David Springe
Citizen's Utility Ratepayer Board
1500 SW Arrowhead Rd.
Topeka, KS 66604
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Karl Pavlovic:

Sandra Mattavous-Frye
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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 A.

Affirmative Action

Snavely King is a small firm of only nine 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 following is the ethnic breakdown of the firm:

African American	2
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:

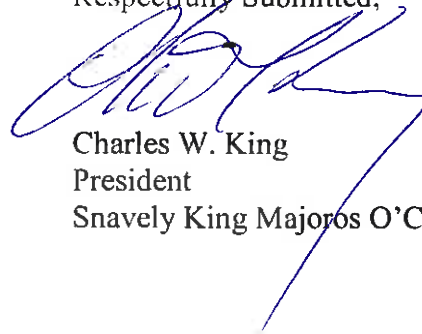
- the performance of the engagement will be in compliance with all federal and North Dakota laws, including all labor laws and all anti-discrimination laws;
- the prices quoted have not been knowingly disclosed to any competitor or any other potential bidder;
- such prices have been determined independently without 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 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.

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Respectfully Submitted,



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

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**Attachment A
Resumes**

Charles W. King

Michael J. Majoros, Jr.

Karl R. Pavlovic

Eugene Bedell

Kim Hillenbrand

James Garren

Experience

Snavely 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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Washington, D.C. 20005
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Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date
	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 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 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

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date
	Client	Case		
		Case Number	Utility	
DC	D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel Washington Metro Area Transit Authority Washington Metro Area Transit Authority D.C. People's Counsel Washington Metro Area Transit Authority D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel D.C. People's Counsel	685	Potomac Electric Power Company	March 6, 1978
		715	Potomac Electric Power Company	(none)
		725	Potomac Electric Power Company	April 4, 1980
		737	Potomac Electric Power Company	January 1, 1981
		748	Potomac Electric Power Company	June 26, 1981
		758	Potomac Electric Power Company	December 15, 1981
		785	Potomac Electric Power Company	September 21, 1982
		759	Potomac Electric Power Company	March 29, 1984
		685 Remand	Potomac Electric Power Company	June 10, 1985
		905	Potomac Electric Power Company	August 20, 1991
		912	Potomac Electric Power Company	May 7, 1992
		834, III	Potomac Electric Power Company	May 22, 1992
		917	Potomac Electric Power Company	September 24, 1992
		922	Washington Gas Light Company	June 15, 1993
		929	Potomac Electric Power Company	December 16, 1993
		934	Washington Gas Light Company	Filed April 22, 1994
		939	Potomac Electric Power Company	March 16, 1995
		917	Potomac Electric Power Company	April 16, 1995
		951	Potomac Electric Power Company	February 20, 1997
		945	Potomac Electric Power Company	September 29, 1999
847	Washington Gas Light Company	June 27, 2001		
989	Washington Gas Light Company	May 22, 2002		
1016	Washington Gas Light Company	September 23, 2003		
1053	Potomac Electric Power Company	June 27, 2007		
DE	Delaware PSC Staff Delaware PSC Staff Delaware PSC Staff	94-164	Artesian Water Company	Filed March 10, 1995
		94-149	Wilmington Suburban Water Company	March 10, 1995
		04-152	Tidewater Utilities Company	Filed July 26, 2004
FL	Florida Retail Federation Florida Retail Federation Florida Retail Federation Florida Retail Federation Florida Retail Federation Florida Retail Federation	790593-EU	All Electric Utilities	March 5, 1981
		810002-EU	Florida Power and Light Company	July 23, 1981
		820097-EU	Florida Power and Light Company	September 22, 1982
		820097-EU	Florida Power and Light Company	April 11, 1983
		830012-EU	Tampa Electric Company	August 19, 1983
		830465-EI	Florida Power and Light Company	April 19, 1984
830465-EI	Tampa Electric Company	(none)		

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date
	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	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	Allianta 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 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	Public Service of Indiana	October 15, 1980
		36318	Public Service of Indiana	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	Case		
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 2003-252 2004-67 2006-00646 2007-00008 2007-00089	Columbia Gas of Kentucky Union Heat Light & Power Co Delta Gas Company Almos Energy Corp. Columbia Gas of Kentucky Delta Gas Company	Filed August 8, 2002 September 30, 2003 August 18, 2004 Filed April 27, 2007 Filed June 12, 2007 Filed August 14, 2007	
MA	Coalition of Municipalities Coalition of Municipalities Coalition of Municipalities Coalition of Municipalities	20279	Western Massachusetts Electric	March 19, 1980	
		557/558 957 1300 85-270	Western Massachusetts Electric Western Massachusetts Electric Western Massachusetts Electric Western Massachusetts Electric	May 14, 1981 March 9, 1982 January 1, 1983 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 Retail Merchants of Baltimore 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 Genslar Stone Products, et al. Industrial Intervenors 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 Maryland People's Counsel Maryland People's Counsel	6977	Washington Gas & Light Company	September 17, 1976	
		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	
		7688	Potomac Electric Power Company	November 22, 1982	
		7663	Baltimore Gas & Electric Company	April 12, 1983	
		7685	Potomac Electric Power Company	December 9, 1985	
		7878	Potomac Electric Power Company	June 28/July 1986	
		7878	Potomac Electric Power Company	March 4, 1987	
		7983	Baltimore Gas & Electric Company	January 8, 2003	
		8655	Baltimore Gas & Electric Company	September 29, 2005	
		9036	Potomac Electric Power Company	April 16, 2007	
		9092	Delmarva Power & Light Company	April 9, 2007	
9093	Washington Gas & Light Company	August 23, 2007			
9104	Baltimore Gas & Electric Company	September 24, 2007			
9096	Baltimore Gas & Electric Company	Filed December 21, 2007			
9103	Washington Gas & Light Company	January 6, 2009			
9159	Columbia Gas Company	September 25, 2009			
9192	Delmarva Power & Light Company	April 8, April 30 May 7, 2010			
9217	Potomac Electric Power Company				

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date
	Client	Case		
		Case Number	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	Consumers Energy Company	June 1, 2006
	Michigan Attorney General	U-15002	All Gas Distribution Utilities	December 8, 2006
	Michigan Attorney General	U-15245	Detroit Edison Company	December 11, 2007
	Michigan Attorney General/ABATE	U-15417	Consumers Energy Company	April 2, 2008
	Michigan Attorney General/ABATE	U-15244	Detroit Edison Company	July 15, 2008
	Michigan Attorney General/ABATE	U-15506	Detroit Edison Company	September 12, 2008
	Michigan Attorney General	U-15002-R	Detroit Edison Company	October 16, 2008
Michigan Attorney General	U-15645	Consumers Energy Company	April 27, July 30, 2009	
Michigan Attorney General	U-15768	Detroit Edison Company	July 9, July 30, 2009	
Louisiana Pacific Corp.	U-15981	Wisconsin Electric Power Co.	Dec 22, 2009; Jan 22, 2010	
MN	Minnesota Retail Federation	EO026R-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
NC	North Carolina Merchants Association	E-100	All Electric Utilities	March 22, 2007
				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 North Dakota Public Service Commission	PU-400-00-521	Xcel Energy, Inc.	April 20, 2001	
		PU-399-01-186	Montana-Dakota Utilities (Electric)	February 25, 2002	
		PU-399-02-183	Montana-Dakota Utilities (Gas)	October 7, 2002	
		PU-399-02-183	Montana-Dakota Utilities (Gas Depr.)	Filed April 7, 2003	
		PU-399-03-296	Montana-Dakota Utilities (Electric)	Filed October 15, 2003	
		PU-04-97	Montana-Dakota Utilities (Gas)	Filed July 6, 2004	
		PU-06-525	Northern States Power (Gas)	Filed May 1, 2007	
		PU-07-776	Northern States Power (Electric)	June 25, 2008	
		PU-08-862	Otter Tail Power Company	April 6, 2009	
NH	Business & Industry Association of N.H. Business & Industry Association of N.H. Business & Industry Association of N.H.	79-187-II	Public Service of N.H.	February 6, 1981	
		80-260	Public Service of N.H.	February 5, 1981	
		82-333	Public Service of N.H.	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	All New Jersey Utilities	March 31, 1981	
		815-459	N.J. Natural Gas Company	(none)	
		8011-827	Atlantic City Sewerage Co.	(none)	
		822-116	Atlantic City Electric Co.	August 11, 1982	
		355-87	Elizabethtown Gas	June 9, 1987	
88-080967	Tom's River Water Company	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	All Electric Utilities	February 3, 1976	
		27029	Consolidated Edison Company	(none)	
		27136	Long Island Lighting Company	July 1, 1977	
		27353	Consolidated Edison Company	September 5, 1980	
OH	Ohio Council of Retail Association Ohio Council of Retail Association Ohio Energy Group	88-170-EL	Cleveland Elec. Illuminating	(none)	
		83-1529-EL 08-936-EL-SSO	Cincinnati Gas & Electric FirstEnergy Companies	February 15, 1992 Filed September 25, 2008	

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date
	Client	Case		
		Case Number	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	Almos 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	96-2035-33 05-057-T01 07-035-13	Pacific Corp Questar Gas Company Rocky Mountain Power Co.	Filed August 16, Sept 22, 1999 May 17, 2005 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

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Appearances before State Regulatory Agencies

State	Telecommunications Cases			Date
	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- 1051-80-84 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 891-082T 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

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Appearances before State Regulatory Agencies

State	Telecommunications Cases				Date
	Client	Case		Utility	
		Case Number			
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	

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Telecommunications Cases				Date
	Client	Case Number	Case		
			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 Federal Executive Agencies	79-0143 81-0478 83-0142 89-0033 09-0268	Illinois Bell Telephone Illinois Bell Telephone All Telephone Companies Illinois Bell Telephone Verizon-Frontier Sale		September 26, 1979 December 28, 1981 August 4, 1983 June 12, 1989 Oct.20, Dec.14, 2009
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
	Client	Case		Utility	
		Case Number			
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 U.S. Department of Defense	Depr.Repr. 86-511-C 86-541-C Depr.Repr. 89-180-C 2009-220-C	Southern Bell Southern Bell General Telephone of South Southern Bell ALLTEL of South Carolina Verizon/Frontier Communications		July 1, 1986 December 11, 1986 April 8, 1987 July 10, 1989 September 26, 1989 August 27, 2009

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Telecommunications Cases				Date
	Client	Case		Date	
		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.S. Department of Defense	U-72-39 U-87-796-T U-88-20524 U-89-2698-F UT-940841 UT-941464 UT-951425 UT-961632 UT-021120 UT-040788 UT-040520 UT-050814 UT-090842	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 Verizon-Frontier Sale	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 Nov.3,2009;Jan 28, 2010	
WV	U.S. Department of Defense	09-0871-T-PC	Verizon-Frontier Sale	November 16, 2009	
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	
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	
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	

CHARLES W. KING
Appearances before Federal Regulatory Agencies

Client	Docket	Subject	Date
U.S. Congress			
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
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 Majoros O'Connor & Lee, Inc. Williams Energy Services, Inc	Ex Parte 349 Ex Parte 357 Ex Parte 375 (Sub1) 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 Louisiana Public Service Commission Maryland Office of People's Counsel	OR89-2-000 ER08-386-000 ER08-23-000 ER08-686-01 ER08-1329 ER09-1224 ER10-355	Pipeline Quality Bank Electric Transmission Cost of Equity Electric Transmission Cost of Equity Electric Transmission Cost of Equity Electric Transmission Cost of Equity Depreciation Electric Transmission Cost of Equity	October 18, 1990 March 26, 2008 May 21, 2008 April 7, 2008; July 8, 2008, August, 2008 March 2010 December 22, 2010
Canadian Transport Commission			
Rail Costing Inquiry, 1967-1969 Telecommunications Costing Inquiry, 1972-1975			

Experience

Snavelly 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" 30th Annual Iowa State Regulatory Conference, 1991.

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"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.

Michael J. Majoros, Jr.

State Legislative Bodies

Date	Legislative Branch
2006	Maryland – MD Senate/Healthy Air Act
2006	Maryland – MD House of Delegates/Healthy Air Act

Federal Regulatory Agencies

Date	Agency	Docket	Utility
1979	FERC-US 19/	RP79-12	El Paso Natural Gas Co.
1980	FERC-US 19/	RM80-42	Generic Tax Normalization
1996	CRTC-Canada 30/	97-9	All Canadian Telecoms
1997	CRTC-Canada 31/	97-11	All Canadian Telecoms
1999	FCC 32/	98-137 (Ex Parte)	All LECs
1999	FCC 32/	98-91 (Ex Parte)	All LECs
1999	FCC 32/	98-177 (Ex Parte)	All LECs
1999	FCC 32/	98-45 (Ex Parte)	All LECs
2000	EPA 35/	CAA-00-6	Tennessee Valley Authority
2003	FERC 48/	RM02-7	All Utilities
2003	FCC 52/	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 55/56/57/	CV 01-B-403-NW	Tennessee Valley Authority

State Regulatory Agencies

1982	Massachusetts 17/	DPU 557/558	Western Mass Elec. Co.
1982	Illinois 16/	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland 8/	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland 8/	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey 14/	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland 8/	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania 13/	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
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1986	Maryland <u>8/</u>	7754	Chesapeake Utilities Corp.
1986	Pennsylvania <u>3/</u>	R-850268	York Water Co.
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1986	Idaho <u>9/</u>	U-1002-59	General Tel. Of the Northwest
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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.

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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 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

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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.
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

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**PARTICIPATION AS NEGOTIATOR IN FCC TELEPHONE DEPRECIATION
RATE REPRESENTATION 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

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Clients

1/ New Jersey Rate Counsel/Advocate	33/ Michigan Attorney General
2/ West Virginia Consumer Advocate	34/ New Mexico Attorney General
3/ Pennsylvania OCA	35/ Environmental Protection Agency Enforcement Staff
4/ Florida Office of Public Advocate	36/ Kentucky Attorney General
5/ Toms River Fire Commissioner's	37/ North Dakota Public Service Commission
6/ Iowa Office of Consumer Advocate	38/ Kansas Industrial Group
7/ D.C. People's Counsel	39/ City of Wichita
8/ Maryland's People's Counsel	40/ Kansas Citizens' Utility Rate Board
9/ Idaho Public Service Commission	41/ NIPSCO Industrial Group
10/ Western Burglar and Fire Alarm	42/ Hawaii Division of Consumer Advocacy
11/ U.S. Dept. of Defense	43/ Nevada Bureau of Consumer Protection
12/ N.M. State Corporation Comm.	44/ GCI
13/ City of Philadelphia	45/ Wisc. Citizens' Utility Rate Board
14/ Resorts International	46/ Vermont Department of Public Service
15/ Woodlake Condominium Association	47/ Oklahoma Corporation Commission
16/ Illinois Attorney General	48/ National Association of Utility Consumer Advocates
17/ Mass Coalition of Municipalities	49/ Nova Scotia Utility and Review Board
18/ U.S. Department of Energy	50/ Florida Office of Public Counsel
19/ Arizona Electric Power Corp.	51/ Maryland Public Service Commission
20/ Kansas Corporation Commission	52/ MCI
21/ Public Service Comm. – Nevada	53/ Transmission Agency of Northern California
22/ SC Dept. of Consumer Affairs	54/ Florida Industrial Power Users Group
23/ Georgia Public Service Comm.	55/ Sierra Club
24/ Delaware Public Service Comm.	56/ Our Children's Earth Foundation
25/ Conn. Ofc. Of Consumer Counsel	57/ National Parks Conservation Association, Inc.
26/ Arizona Corp. Commission	58/ Missouri Office of the Public Counsel
27/ AT&T	59/ The Utility Reform Network
28/ AT&T/MCI	
29/ IN Office of Utility Consumer Counselor	
30/ Unitel (AT&T – Canada)	
31/ Public Interest Advocacy Centre	
32/ U.S. General Services Administration	

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.

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

Michael J. Majoros, Jr.

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2003	FCC 52/	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 55/56/57/	CV 01-B-403-NW	Tennessee Valley Authority

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1982	Illinois 16/	ICC81-8115	Illinois Bell Telephone Co.
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1983	Maryland 8/	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey 14/	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland 8/	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania 13/	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
1984	Idaho 18/	U-1000-70	Mt. States Tel. & Telegraph
1984	Colorado 11/	1655	Mt. States Tel. & Telegraph

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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.
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.
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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.

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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 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

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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.
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

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

1/ New Jersey Rate Counsel/Advocate	33/ Michigan Attorney General
2/ West Virginia Consumer Advocate	34/ New Mexico Attorney General
3/ Pennsylvania OCA	35/ Environmental Protection Agency Enforcement Staff
4/ Florida Office of Public Advocate	36/ Kentucky Attorney General
5/ Toms River Fire Commissioner's	37/ North Dakota Public Service Commission
6/ Iowa Office of Consumer Advocate	38/ Kansas Industrial Group
7/ D.C. People's Counsel	39/ City of Wichita
8/ Maryland's People's Counsel	40/ Kansas Citizens' Utility Rate Board
9/ Idaho Public Service Commission	41/ NIPSCO Industrial Group
10/ Western Burglar and Fire Alarm	42/ Hawaii Division of Consumer Advocacy
11/ U.S. Dept. of Defense	43/ Nevada Bureau of Consumer Protection
12/ N.M. State Corporation Comm.	44/ GCI
13/ City of Philadelphia	45/ Wisc. Citizens' Utility Rate Board
14/ Resorts International	46/ Vermont Department of Public Service
15/ Woodlake Condominium Association	47/ Oklahoma Corporation Commission
16/ Illinois Attorney General	48/ National Association of Utility Consumer Advocates
17/ Mass Coalition of Municipalities	49/ Nova Scotia Utility and Review Board
18/ U.S. Department of Energy	50/ Florida Office of Public Counsel
19/ Arizona Electric Power Corp.	51/ Maryland Public Service Commission
20/ Kansas Corporation Commission	52/ MCI
21/ Public Service Comm. – Nevada	53/ Transmission Agency of Northern California
22/ SC Dept. of Consumer Affairs	54/ Florida Industrial Power Users Group
23/ Georgia Public Service Comm.	55/ Sierra Club
24/ Delaware Public Service Comm.	56/ Our Children's Earth Foundation
25/ Conn. Ofc. Of Consumer Counsel	57/ National Parks Conservation Association, Inc.
26/ Arizona Corp. Commission	58/ Missouri Office of the Public Counsel
27/ AT&T	59/ The Utility Reform Network
28/ AT&T/MCI	
29/ IN Office of Utility Consumer Counselor	
30/ Unitel (AT&T – Canada)	
31/ Public Interest Advocacy Centre	
32/ U.S. General Services Administration	

KARL RICHARD PAVLOVIC

Karl Pavlovic is a Senior Consultant with Snavely King Majoros O'Connor & Bedell, Inc., based in Washington, D.C. Dr. Pavlovic provides clients with economic and policy analyses of commercial operations and expert testimony in support of litigation, negotiation and strategic planning. His analyses and testimony are distinguished by systematic articulation and testing of assumptions, thorough evaluation of data, innovative application of statistical tools and economic principles, and clarity and precision of presentation.

Dr. Pavlovic has provided expert testimony on the operations, costs and revenues of gas and electric utilities, the impacts of restructuring wholesale and retail electric markets, the operation and competitiveness of petroleum and electric markets, the market valuation of crude oil, and electric and gas reliability.

Major projects directed by Dr. Pavlovic have included: analytical assistance to counsel and testimony on all aspects of the restructuring of wholesale and retail electric markets in the Eastern Interconnection; analysis of petroleum markets, expert testimony, and coordination of technical testimony in the Trans Alaska Pipeline quality bank litigation; Independent Technical Review of the economic models used by the US Army Corps of Engineers for the Ohio River System Investment Plan; assistance to a major independent telephone company in the formulation and implementation of corporate strategic plans, applications for long-distance authority, and settlement negotiations with major domestic and foreign carriers.

By education and professional experience Dr. Pavlovic has expertise in formal and mathematical logic, statistics, economics, financial analysis, econometrics, and computer modeling. With over 25 years experience as a consultant and expert witness, Dr. Pavlovic has in-depth knowledge of commercial and industrial operations in the energy, transportation, and telecommunications industries and is familiar with a wide range of experimental and investigative methods in science and engineering.

Dr. Pavlovic is an active member of the Board of Trustees of the Legal Aid Society of the District of Columbia and served as Treasurer from 1999 to 2008.

EDUCATION

Purdue University – Ph.D and MA in Philosophy
Karl-Ruprecht Universität, Heidelberg, Germany
Yale University – BA in Philosophy

Eugene Bedell Sr.

43275 Canal Creek Place

Leesburg, VA 20176

Tel# 571-242-2336

Snavely King - Principal - Vice President (March 2007 - Present)

Mr. Bedell provides consultation specializing in Economic and Financial Analysis, Telecommunication Costs Reduction and review of Utilities internal financial documents during mergers and acquisitions.

He Manages the Compliance review process to including contract rates, contract terms, tariff rates review, supplier contract compliance review, spectrum management, taxes and surcharge reviews and inventory database development. In addition, Mr. Bedell has managed the development of LECs and IXC's economic price analysis for use by clients during contract negotiations for price comparison using bench mark analysis.

Developed wireless Policies for both government and enterprise customers and works with the consulting team in responding to RFPs and writing proposals.

In addition, Mr. Bedell has conducted analysis on rail transportation to include transportation economics, cost analysis and logistics.

ADTELP (Advance Telecom Process)

CEO (2004-2007)

Mr. Bedell was responsible for the creation, strategic direction, growth and sales revenue of Advance Telecom Process LLC. (ADTELP). He directed and oversaw the recruitment and selection of Senior Executives within the company.

He developed business process that incorporates Life Cycle Management for enterprise clients. The business process included development of policies that were used in training of enterprise executives.

Provide operational support expertise to multiple organizations and their respective client base of accounts in area of: contract compliance, spectrum management, inventory management, network optimization, and contract sourcing. In addition, he provides large fortune 100 organizations with the necessary market intelligence and direction needed with selecting the most cost effective and efficient management solution available today.

AT&T (Department of Justice JUTNet)

Finance Manager (2004-2007)

Mr. Bedell was responsible for all of AT&T JUTNet financial reporting to include monthly financial Results, monthly financial Scorecard, Procurement/Purchases (equipment, materials, products, and services) budgeting and financial planning. Mr. Bedell oversaw monthly preparation of balanced scorecard and analyzed performances against key financial and operating metrics and prepared capital appropriation requests and the latest estimates.

Mr. Bedell Developed JUTNet financial forecast and an action plan to attain the forecast. He also planned and coordinated the monthly, quarterly and annual financial plans.

Mr. Bedell further developed and maintained financial management procedures to support JUTNet over the Life Cycle to include expense and revenue outlook, expense tracking, revenue outlook, expense tracking, revenue/expense budgets, P&L pricing and financial report management. In addition, Mr. Bell worked with AT&T billing group to develop procedures to efficiently handle Department of Justice JUTNet bills.

Teldata Control, Inc. (TDC)

Assistant Vice President of Client Relations (2001-2004)

Mr. Bedell was responsible for client accounts, sales development and client relationship. He provided economic pricing analysis of various IXCs, LECs and CLECs to clients for use during contract negotiations. Mr. Bedell helped negotiate clients Service Level Agreements, wireless licensing agreements and price structure during contract extensions. He consistently attained team revenue goals via sales of TDC telecom and IT products/services.

Mr. Bedell ensured a high level of client/customer satisfaction through services rendered and built strong relations both internal with TDC business units and external at all levels within the client/customer organization. Mr. Bedell networked with clients to obtain increased revenue opportunities within vertical markets and cleared all obstacles to ensure timely delivery of solutions and services within the account base.

Mr. Bedell practice continuous prioritizing of resources and time to align with client/customers deliverables and continuous interaction with clients via phone, appointments and presentations to retain client base.

In addition, Mr. Bedell supported the Account Management team through the recognition of any service dissatisfaction issues.

MCI WORLDCOM / UUNET

Senior Manager of Telco Cost Management (1998-2001)

In this position, Mr. Bedell built and managed the Telco Cost Management group responsible for Land lines and Wireless Network telecommunications expense including LECs, ILECs, IXCs, CLECs and CAPs in which the team was charged with auditing all carrier related costs utilizing FCC and PUC tariffs and all UUNET/MCI negotiated contracts and recommended cost reduction to provisioning based on circuit configuration. Mr. Bedell developed a contract database to manage all UUNET contracts and worked closely with UUNET customer team and UUNET provisioning to make sure that was a smooth transaction from initial installation to initial billing.

Mr. Bedell also developed a database to manage all UUNET negotiated collocation space and developed new capabilities and technologies to research and process unbundled and bundled network elements, collocation space, high capacities transport circuits, wireless and DSLs.

Mr. Bedell served as escalation contact for all critical billing issues effecting UUNET and worked with various internal groups affected by Telco Cost Management cost allocation to drive process improvements and fix problems. He also managed the entire EDI implementation process from inception to full production and designed and implemented customer service programs used to evaluate UUNET response to customers' inquiries.

Education

Saint Augustine's College, B.S. in Economics

University of Maryland University College (UMUC), M.B.A.

Kim Hillenbrand

Experience

Snavelly 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

James Shay Garren

327 K Street NE • Washington, D.C. 20002 • C: 617-935-1281 E-mail: Nemo1342@gmail.com

Employment

Issue Advocacy Organization Washington, D.C.

State Policies Assistant - Temporary Position January 2009-November 2009

Assisting with a wide variety of tasks including, but not limited to internet research, updating organization website with current news, extensive member/supporter communication, and database maintenance.

Binder and Binder, LLC New York, New York
Client Advocate/Non-Attorney Representative January 2007-August 2008

From July 2007 acted as the president of the company's primary legal writer. Responsibilities included representing clients at Social Security Disability hearings before administrative law judges, supervising a team of caseworkers to develop case files, writing legal briefs for hearings and appeals, and communicating to judges, doctors, and clients in writing, by phone and in person.

New York Civil Liberties Union New York, New York
Data Entry/Project Assistant October 2005-December 2005

Data Entry and research for the NYCLU's Surveillance Camera Project. A project mapping public and private surveillance cameras in Manhattan.

Education

Bachelor of Arts, Literature and Philosophy 2001-2005
Marlboro College, Marlboro, Vermont

Marlboro College is a liberal arts college that is unique for several reasons. It requires all graduates to complete a large, focused project called a Plan of Concentration in their senior year. As such, the college puts a strong emphasis on writing skills. In terms of credit distribution, I completed the rough equivalent of a double major in philosophy and literature in a standard system.

Extra Curricular Activities

Served two years on the Marlboro College Community Court where decisions were rendered on cases brought before the court involving students, faculty and staff and interpreting the community's constitution.

Ski Instructor, Rugby, Basketball

Studied Russian language at Middlebury College intensive nine week language program.

Skills

- Legal/Brief writing/editing
- Document Review
- Excellent verbal and written communications skills.
- Proficient with Microsoft Word, WordPerfect, Excel, and a wide variety of research tools. Strong typing skills, 60wpm. Good overall computer skills