

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

1. Introduction

This proposal is submitted in response to the Request for Proposals No. PU-10-657 (“the RFP”), dated February 1, 2011 for expert assistance to the North Dakota Public Service Commission in connection with a forthcoming electric rate case involving the Northern States Power Company d/b/a Xcel Energy (“NSP” or “the Company”).

This proposal is being submitted by:

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Fed. Id. No. 52-0901220
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, 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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2. Issues to Be Addressed

NSP is requesting an electric rate increase of \$19.773 million, amounting to 12.02 percent based on a 2011 test year. If the increase is suspended by the Commission, the Company requests an interim across-the-board rate increase of \$17.355 million, or 10.55 percent, effective 60 days following the December 20, 2010 filing, or February 18, 2011. The interim increase would be subject to refund should the Commission find that the justified increase is less than \$17.355 million.

This proposal addresses all issues relating to the increase in electric rates requested by NSP. These issues can be divided into four broad categories: revenue requirement, cost of capital, jurisdictional and class cost allocations, and 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, NSP is asking for an 11.25 percent return on equity, which is over 75 basis points higher than the average return on equity allowed by regulatory commissions nationwide in 2010, and 50 basis points higher than this commission awarded NSP in the last rate case (Case No. 07-776). Snavelly King’s most recent rate of return analyses of electric utilities indicate that the appropriate return, as indicated by DCF studies, is currently about 10.0 percent.

Another aspect of rate of return is capital structure, that is, the mix of debt and equity in the Company’s capitalization. A superficial examination of NSP’s capital structure does not indicate any serious problem with this issue. We will, however, inquire as to whether Xcel Energy, 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 NSP’s balance sheet is in fact debt. We can cite to a long history of precedence for this adjustment in the regulation of the telephone industry.

Cost Allocation deals with the fairness and efficiency of the apportionment of the revenue requirement among the three states served by NSP and among the classes of customers within North Dakota. The governing principle for cost allocation should be cost causality, that is, the recognition of the components of cost that vary among the three principal cost drivers of an electric utility: the number of customers, the amount of energy consumed, and the peak amount of power that the utility must deliver at any one time.

The RFP indicates that the Commission may wish to challenge the current

methodology for allocating costs among the three states served by NSP. Production and transmission costs are currently allocated on the basis of the 12 monthly coincident peaks. This allocation fails to reflect the fact that the NSP system peaks in the summer, but the North Dakota portion of the system peaks in the winter. A fairer allocation would take into account the relatively lower cost causation imposed by the North Dakota load. How to modify the jurisdictional allocation procedure to reflect this fact will be among the major challenges of the Staff's consultants in this case.

The other important cost allocation issue relates to the distribution of the utility's revenue recovery among the various classes of customers. In this case, NSP is proposing class rate increases that are tied directly to the class cost allocation study, sponsored by witness Michael Peppin. Mr. Peppin claims that the allocation methodology in his study is identical to that approved by the Commission in NSP's last rate case. This claim must be verified, but even if true, we will nonetheless examine the cost allocation study to determine whether it incorporates 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 NSP's rate structures to determine the extent to which they reflect the cost-causative relationships.

The Company's application proposes a two-step increase, \$19.773 million in 2011 and another \$4.226 million in 2012. We propose to examine the precedents and feasibility of a two-year rate award, as well as the propriety of the extrapolations of cost increases two years out.

One issue to be raised is depreciation. In Case No. PU-07-776, the Commission approved the depreciation rates we recommended for NSP. While those rates reflected a substantial improvement over the rates then existing for North Dakota plant, they nonetheless suffered from the inadequacies of the underlying depreciation study. The depreciation rates for distribution plant, for example, were based on company-wide data, not on the *situs* plant within North Dakota. Additionally, NSP failed to distinguish between the pattern of retirements during the lifetime of a production plant and the terminal retirements when the plant is retired. In light of these shortcomings, we propose to access NSP's property records and perform a complete study of North Dakota plant. That study will be the basis of depreciation expense allowances in our revenue

requirement calculation.

3. Experience and Qualifications

This project will be the tenth case in which Snavelly King has represented the Advocacy Staff before the ND PSC. The nine earlier cases are:

PU-400-00-521	Northern States Power (Gas)
PU-399-01-186	Montana-Dakota Utilities (Electric)
PU-399-02-183	Montana-Dakota Utilities (Gas)
PU-399-02-183	Montana-Dakota Utilities (Gas Depr.)
PU-399-03-296	Montana-Dakota Utilities (Electric)
PU-04-97	Montana-Dakota Utilities (Gas)
PU-06-252	Northern States Power (Gas)
PU-07-776	Northern States Power (Electric)
PU-08-862	Otter Tail Power

Snavelly King is one of the very few consulting firms working on behalf of commission staffs that has complete rate case capability within its permanent, full-time staff. We can provide highly qualified in-house witnesses who will address all of the issues that are likely to arise in the forthcoming case, including all of those listed in the previous section of this proposal. As noted earlier, our 40-year history includes expert appearances by senior staff before almost all of the state utility regulatory commission in the country and every federal commission that regulates utility, transportation or telecommunications rates.

We should also note that Snavelly King is one of only two consulting firms representing consumers of which we are aware that has the ability to develop the parameters (service life, retirement dispersion and net salvage) that underlie the calculation of depreciation rates. The firm's proprietary Snavelly Comprehensive Investment Analysis System ("SCIAS") can develop appropriate depreciation rates for any utility that maintains a continuing record of the additions, retirements and balances of its plant accounts.

For this case, we propose to offer three expert witnesses, Michael J. Majoros, Jr., President of Snavelly King; Charles W. King President Emeritus, and Karl R. Pavlovic, Senior Consultant.

Mr. Majoros will be the lead witness, providing the staff's recommendations as to NSP's revenue requirement and the adjustments that underlie it. 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.

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Mr. King will provide testimony on NSP's cost of capital, and he will sponsor the Snavely King depreciation study. Mr. King is familiar with the North Dakota PSC, having appeared on nine previous occasions, testifying either on cost of capital or depreciation. He has recently sponsored testimony on these topics before the Federal Energy Regulatory Commission ("FERC") and the state commissions of Georgia, Kentucky, Ohio, Maryland, Michigan and Tennessee.

Dr. Pavlovic will address cost allocation issues and NSP's rate design. Dr. Pavlovic has addressed these topics in testimony before the FERC and the commissions of Maryland and the District of Columbia.

Assisting the witnesses will be Kim Hillenbrand, James Garren and Mitchell Semanik. Mr. Hillenbrand will implement Snavely King's depreciation analysis software and will serve as research assistant. Messrs. Garren and Semanik will assist in data input, proofreading and resource retrieval. They will also provide assistance in the analysis of the cost allocation studies, billing determinants, and revenue impacts.

Resumes of these individuals are attached to this proposal, as are appearances lists for the three witnesses.

4. Project Management

Overall management of this project will be the responsibility of Charles W. King, President Emeritus of Snavely King and for 21 years its President. Day-to-day staff supervision and document control will be the responsibility of Dr. Pavlovic, who routinely administers the firm's utility projects. Donna Jeffries, the firm's Administrator, will be responsible for collecting and recording the staff's time and expense records, from which she will prepare the monthly invoices.

According to legal theory, the utility has the burden of proof to demonstrate that it requires an increase in its rates. The practical reality, however, is exactly the reverse. The utility's application is presumed to be valid, and it is the responsibility of the Advocacy Staff to demonstrate why and how it is defective. Any numbers left unchallenged by the Staff are accepted as legitimate. The Staff is obligated to quantify each deficiency it identifies and to develop an alternative revenue requirement. It must also propose its own alternative cost allocation and rate design.

In light of the fact that all of the data required to meet these burdens are in the possession of the utility, there is a high, indeed critical value to discovery. That is why Snavely King will issue its first data requests within one week of being directed to proceed. It is also why discovery will be a continuing process, where responses to one

request give rise to yet further requests.

Once the discovery process is put in motion, the remainder of the schedule is established by the Commission, usually in a scheduling conference. Staff has input to this conference, but its ultimate outcome is at the Commission's discretion. Snavelly King will, of course, meet all of the benchmarks and deadlines in this schedule, just as it has in all of the previous 1000+ proceedings in which it has participated. We assume that there will be four essential deadlines: filing of Staff's testimony, filing of the Company's rebuttal, the hearing, and the filing of briefs and reply briefs.

The attached work hour and dollar budget is based on the assumption of these four deadlines. It breaks the project down into ten separate tasks, and it shows the expected hours of each of the witnesses and support staff according to the three assigned subject areas: revenue requirement headed by Mr. Majoros; cost of capital and depreciation, directed by Mr. King; and cost allocation and rate design, under Dr. Pavlovic's direction.

The schedule also shows the allocation of the \$190,000 budget that the RFP indicates has been designated for this case. The largest fee amount, \$67,115, is for the revenue requirement quantification, much of it consumed in analyzing discovery responses and preparing follow-ups. Next is \$61,215 for cost of capital and depreciation. Of this amount about \$45,000 will be for the depreciation study, the remainder for cost of capital. Finally, \$54,025 will be applied to cost allocation and rate design. Most of this amount will be involved in restating the jurisdictional and class cost allocation models that the Company has prepared.

The budget also allows for two trips by each witness, one to Bismarck or Minneapolis for data conferences with the Company, the second to Bismarck for the hearing. The expenses for these trips are shown at the bottom of the schedule.

We should note that the hourly fee cost of "Staff" is a combination of the billing rates for the three staff members shown in the footnote. The actual billing for these individuals will be at the rates shown in that footnote.

References

The following are references for the three witnesses:

Charles W. King:

1. Georgia Public Service Commission

Sheree Kernizan

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Georgia Public Service Commission
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Atlanta, GA 30334-5701
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2. District of Columbia Office of the People's Counsel

Barbara Burton
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bburton@opc-dc.gov

3. Maryland Office of People's Counsel

Gary Alexander, Esq.
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4. Michigan Attorney General

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Lansing, MI 48909
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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

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(973) 648-2690
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2. California Utility Reform Network

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Executive Director
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711 Van Ness Ave, Suite 350
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3. Delaware Public Service Commission

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Executive Director
Public Service Commission of Delaware
861 Silver Lake Blvd.
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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:

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Howery and Simon

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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 attachments to this proposal.

Legal Compliance

Snavely King explicitly acknowledges and accepts the terms and conditions of the RFP and affirms that neither the firm nor any of the firm's staff has any conflict of interest with respect to the assignments under this proposal.

Attached hereto is a copy of the certificate from the North Dakota Secretary of State authorizing Snavely King to conduct business in North Dakota.

By the signature at the end of this proposal, Charles W. King, President Emeritus 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

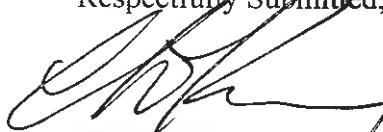
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- other potential bidder;
- such prices have been determined independently with out communication, agreement, or collusion with such competitors or potential bidder;
 - no attempt has been made to persuade any such competitor or potential bidder to submit or not to submit a proposal;
 - no other actions of any kind have been taken which might be perceived as having the purpose of restricting or discouraging competition; and
 - no member of its staff is employed or has ever been employed by Xcel Energy, Northern States Power Company, or the State of North Dakota.

Insurance

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

Respectfully Submitted,



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

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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*

CHARLES W. KING
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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 U.S. Department of Defense	I&S 1100 5693 I&S 1339 I&S 1540 C. Council C. Council C. Council C. Council	Colorado Springs (Elec) All Electric Utilities Colorado Springs DPU (Gas) Colorado Springs DPU (Gas) Colorado Springs DPU (Gas) Colorado Springs DPU (Elec) Colorado Springs DPU (Elec) Colorado Springs DPU (Elec)	June 14, 1977 March 8, 1978 October 18, 1979 February 9, 1982 September 30, 1984 June 6, 1985 May 19, 1986 June 30, 1987
CT	Retailers Merchants Association Division of Consumer Counsel Public Utilities Control Auto Division of Consumer Counsel Division of Consumer Counsel Division of Consumer Counsel Division of Consumer Counsel Coalition of Hotels, Alloys & Retailers Coalition of Hotels, Alloys & Retailers	72-0204 76-0604,5 78-0303 80-0403,4 81-0413 81-0602,4 82-0701 85-10-22 87-07-01	Various Electric Utilities CL&P and HELCO Bridgeport Hydraulic Co. CL&P and HELCO United Illuminating Company CL&P and HELCO CL&P CL&P CL&P	July 22, 1976 November 10, 1977 (none) August 11, 1980 July 20, 1981 October 5, 1981 September 28, 1982 (none) April 25, 1988

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

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Appearances before State Regulatory Agencies

Electric, Gas, Water Utility Cases				
State	Client	Case		Date
		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
		4897-U	All Utilities	May 10, 1994
		9355-U	Georgia Power Company	November 4, 1998
		14000-U	Georgia Power Company	October 23, 2001
		14618-U	Savannah Electric & Power Company	March 27, 2002
		14311-U	Atlanta Gas Light Company	April 8, 2002
		17066-U	Georgia Power Company	July 31, 2003
		18300-U	Georgia Power Company	October 26, 2004
		18636-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 36318	Public Service of Indiana Public Service of Indiana	October 15, 1980 May 4, 1982
KS	J.C. Penney Company	115,379-U	All Kansas Utilities	January 22, 1981

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State	Electric, Gas, Water Utility Cases			Date
	Client	Case		
		Case Number	Utility	
KY	Seven Kentucky Retailers Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky	7310	Louisville Gas & Electric Co.	April 25, 1979
		2002-145	Columbia Gas of Kentucky	Filed August 8, 2002
		2003-252	Union Heat Light & Power Co.	September 30, 2003
		2004-67	Delta Gas Company	August 18, 2004
		2006-00646	Almos Energy Corp.	Filed April 27, 2007
		2007-00008	Columbia Gas of Kentucky	Filed June 12, 2007
		2007-00089	Delta Gas Company	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	Western Massachusetts Electric	May 14, 1981
		957	Western Massachusetts Electric	March 9, 1982
		1300	Western Massachusetts Electric	January 1, 1983
		85-270	Western Massachusetts Electric	March 26, 1986
MD	Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Retail Merchants of Baltimore Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Organization of Consumer Justice Maryland People's Counsel Maryland People's Counsel Retail Merchants of Baltimore Genstar Stone Products, et al. Industrial Intervenor Maryland People's Counsel Giant Foods, Inc. Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel 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	Potomac Electric Power Company	April 18, 1978
		7149	All Electric Utilities	January 17, 1979
		7163	Delmarva Power & Light Company	October 23, 1978
		7238	Baltimore Gas & Electric Company	June 20, 1980
		7427	Delmarva Power & Light Company	September 8, 1980
		7574	Baltimore Gas & Electric Company	December 2, 1981
		7597	Potomac Electric Power Company	February 16, 1982
		7604	Potomac Electric Power Company	April 20, 1982
		7588	Baltimore Gas & Electric Company	October 19, 1982
		7663	Potomac Electric Power Company	November 22, 1982
		7685	Baltimore Gas & Electric Company	April 12, 1983
		7678	Potomac Electric Power Company	December 8, 1985
		7678	Potomac Electric Power Company	June 28/July 1986
		7678	Potomac Electric Power Company	March 4, 1987
		7983	Baltimore Gas & Electric Company	January 8, 2003
		8855	Baltimore Gas & Electric Company	September 29, 2005
		8036	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	Washington Gas & Light Company	Filed December 21, 2007
		9103	Washington Gas & Light Company	January 6, 2008
9159	Columbia Gas Company	September 25, 2009		
9192	Delmarva Power & Light Company	April 8, April 30 May 7, 2010		
9217	Potomac Electric Power Company	July 10, Aug 30, 2010		
9237	Baltimore Gas & Electric 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	All Gas Distribution Utilities	June 1, 2006
	Michigan Attorney General	U-15002	Detroit Edison Company	December 8, 2006
	Michigan Attorney General	U-15245	Consumers Energy Company	December 11, 2007
	Michigan Attorney General	U-15417	Detroit Edison Company	April 2, 2008
	Michigan Attorney General	U-15244	Detroit Edison Company	July 15, 2008
	Michigan Attorney General	U-15506	Consumers Energy 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	
Michigan Attorney General/ABATE	U-16180	Indiana-Michigan Electric Co.	July 1, 2010	
Minnesota Retail Federation	EOO2/6R-77-611	Northern States Power	1979	
MO	Missouri Retailers Association	EO-78-161	Kansas City Power & Light Company	February 19, 1981
	Missouri Public Counsel	ER-2006-0315	Empire District Electric Company	September 14, 2006
	Missouri Public Counsel	GR-2007-0003	Ameren UE (Gas)	Filed December 15, 2006
	Missouri Public Counsel	ER-2007-0002	Ameren UE (Electric)	March 22, 2007
NC	North Carolina Merchants Association	E-100	All Electric Utilities	December 18, 1975

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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 PU-399-01-186 PU-399-02-183 PU-399-02-183 PU-399-03-296 PU-04-97 PU-06-525 PU-07-776 PU-08-862	Xcel Energy, Inc. Montana-Dakota Utilities (Electric) Montana-Dakota Utilities (Gas) Montana-Dakota Utilities (Gas Depr.) Montana-Dakota Utilities (Electric) Montana-Dakota Utilities (Gas) Northern States Power (Gas) Northern States Power (Electric) Otter Tail Power Company	April 20, 2001 February 25, 2002 October 7, 2002 Filed April 7, 2003 Filed October 15, 2003 Filed July 6, 2004 Filed May 1, 2007 June 25, 2008 April 6, 2009	
NH	Business & Industry Association of N.H. Business & Industry Association of N.H. Business & Industry Association of N.H.	79-167-II 80-260 82-333	Public Service of N.H. Public Service of N.H. Public Service of N.H.	February 6, 1981 February 5, 1981 November 2, 1983	
NJ	N.J. Retail Merchants Association Department of Public Advocate Resorts International Hotel, Inc. Dept. of Public Advocate Dept. of Public Advocate Dover Township Fire Chiefs	803-151 815-459 8011-827 822-116 355-87 88-080967	All New Jersey Utilities N.J. Natural Gas Company Atlantic City Sewerage Co. Atlantic City Electric Co. Elizabethtown Gas Tom's River Water Company	March 31, 1981 (none) (none) August 11, 1982 June 9, 1987 February 22, 1989	
NY	NY Council of Retail Merchants Metropolitan N.Y. Retail Council Metropolitan N.Y. Retail Council N.Y. Metro. Transit Authority	26806 27029 27136 27353	All Electric Utilities Consolidated Edison Company Long Island Lighting Company Consolidated Edison Company	February 3, 1976 (none) July 1, 1977 September 5, 1980	
OH	Ohio Council of Retail Association Ohio Council of Retail Association Ohio Energy Group	88-170-EL 83-1529-EL 08-936-EL-SSO	Cleveland Elec. Illuminating Cincinnati Gas & Electric FirstEnergy Companies	(none) February 15, 1992 Filed September 25, 2008	

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases				Date
	Client	Case		Utility	
		Case Number			
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-011626 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 08-000039	Atmos Energy Corp. Tennessee-American Water Co.	Filed August 21, 2007 August 26, 2007	
TX	Houston Retailers Association Houston Retailers Association Cities for Fair Utility Rates	5779 6765 8425/8431	Houston Lighting Company Houston Lighting Company Houston Lighting Company	October 19, 1984 September 25, 1986 April 25, 1989	
UT	Div. Of Public Utilities Dept of Commerce Div. Of Public Utilities Dept of Commerce Div. Of Public Utilities Dept of Commerce	98-2035-33 05-057-T01 07-035-13	Pacific Corp Questar Gas Company Rocky Mountain Power Co.	Filed August 16, Sept 22, 1999 May 17, 2006 Filed October 15, 2007	
VA	Consumer Congress of Virginia Consumer Congress of Virginia Va. Business Committee on Energy Virginia Pipe Trades Council	19426 19960 PUE 7900012 PUE 8900051	Virginia Electric Power Company Virginia Electric Power Company Virginia Electric Power Company Old Dominion Electric Corp. &	July 1, 1975 September 19, 1978 February 25, 1981 October 31, 1989	
WA	WA Attorney General - Public Counsel WA Attorney General - Public Counsel WA Attorney General - Public Counsel	UE-072300;UG-072301 UE-080220 UE-08416;UG-08417	Puget Sound Energy PacifiCorp Avista Utilities	Filed May 30, 2008 Filed August 15, 2008 September 19; October 10, 2008	
WI	Wisconsin Merchants Federation	6630-ER-2	Wisconsin Electric Power Company	May 15, 1978	

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Appearances before State Regulatory Agencies

State	Telecommunications Cases				Date
	Client	Case Number	Case		
			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 U.S. Department of Defense	9981-E- 1051-80-64 E-1051-88-146 T-01051B-99-0105 T-01051B-10-0194	Mountain State Telephone Mountain State Telephone Mountain State Telephone US WEST Communications Qwest/CenturyTel		(none) (none) Filed July 26, Sept 8, 2000 September 27, 2010
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 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 AT&T U.S. Department of Defense	I&S 717 I&S 1700 Appl. I&S 1766 Appl 36883 I&S 891-O82T 905-544T 90A-665T 92M-039T 92S-229T 90A-665T 96S-331T 10A-150T	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 Qwest/CenturyTel		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 September 15, 2010

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

CHARLES W. KING
Appearances before State Regulatory Agencies

State	Telecommunications Cases				Date
	Client	Case		Utility	
		Case Number			
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)

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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. 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 ALL TEL 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		Utility	
		Case Number			
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.S. Department of Defense	U-72-39 U-87-796-T U-86-20524 U-89-2698-F UT-940641 UT-941464 UT-951425 UT-961632 UT-021120 UT-040788 UT-040520 UT-050814 UT-090842 UT-100820	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 September 27, 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

CHARLES W. KING
Appearances before Federal Regulatory Agencies

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	

Client	Docket	Subject	Date
U.S. Congress			
National Retail Merchants Association	House/Senate Hearings	Electric Rate Reform Legislation	1976, 1977 & 1979
National Wireless Resellers Association	House Commerce Committee	Interconnection & Resale of Wireless Services	October 12, 1995
Federal Maritime Commission			
State of Hawaii	71-18	Ocean Shipping Rates	October-71
Foss Alaska Line	79-54	Barge Rate Increase	July 1979
Palmetto Shipping and Stevedoring	85-20	Vessel Charge Liability	October 27, 1986
Interstate Commerce Commission - Surface Transportation Board			
Western Coal Traffic League	Ex Parte 349	R.R. Rate Increase	May-76
Western Coal Traffic League	Ex Parte 357	R.R. Rate Increase	Oct-78
Western Coal Traffic League	Ex Parte 375 (Sub1)	R.R. Rate Increase	June 1, 1980
Arkansas Power & Light Co.	37276	Cost of Capital	(none)
Central Illinois Light Co.	37450	Cost of Capital	March 10, 1981
Western Coal Traffic League	Ex Parte 347	Costing Methods	(none)
Snaveley King Majors O'Connor & Lee, Inc.	Ex Parte 664	Cost of Capital	December 8, 2006
Williams Energy Services, Inc	Ex Parte 582, Sub 1	Rail Merger Guidelines	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

Snavely King Majoros O'Connor & Bedell, Inc.

President (2010 to present)

Vice President and Treasurer (1988 to 2010)

Senior Consultant (1981-1987)

Mr. Majoros provides consultation specializing in accounting, financial, and management issues. He has testified as an expert witness or negotiated on behalf of clients in more than one hundred thirty regulatory federal and state regulatory proceedings involving telephone, electric, gas, water, and sewerage companies. His testimony has encompassed a wide array of complex issues including taxation, divestiture accounting, revenue requirements, rate base, nuclear decommissioning, plant lives, and capital recovery. Mr. Majoros has also provided consultation to the U.S. Department of Justice and appeared before the U.S. EPA and the Maryland State Legislature on matters regarding the accounting and plant life effects of electric plant modifications and the financial capacity of public utilities to finance environmental controls. He has estimated economic damages suffered by black farmers in discrimination suits.

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

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

Handling Equipment Sales Company, Inc.

Controller/Treasurer (1976-1978)

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

Ernst & Ernst, Auditor (1973-1976)

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

University of Baltimore - (1971-1973)

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

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

Central Savings Bank, (1969-1971)

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

Education

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

Professional Affiliations

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

Publications, Papers, and Panels

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

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

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

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

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

"Current Issues in Capital Recovery" 30th Annual Iowa State Regulatory Conference, 1991.

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

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

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

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

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

Michael J. Majoros, Jr.

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

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

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

<u>State Regulatory Agencies</u>			
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
1984	Idaho 18/	U-1000-70	Mt. States Tel. & Telegraph

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1984	Colorado 11/	1655	Mt. States Tel. & Telegraph
1984	Dist. Of Columbia 7/	813	Potomac Electric Power Co.
1984	Pennsylvania 3/	R842621-R842625	Western Pa. Water Co.
1985	Maryland 8/	7743	Potomac Edison Co.
1985	New Jersey 1/	848-856	New Jersey Bell Tel. Co.
1985	Maryland 8/	7851	C&P Tel. Co.
1985	California 10/	1-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania 3/	R-850174	Phila. Suburban Water Co.
1985	Pennsylvania 3/	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania 3/	R-850299	General Tel. Co. of PA
1986	Maryland 8/	7899	Delmarva Power & Light Co.
1986	Maryland 8/	7754	Chesapeake Utilities Corp.
1986	Pennsylvania 3/	R-850268	York Water Co.
1986	Maryland 8/	7953	Southern Md. Electric Corp.
1986	Idaho 9/	U-1002-59	General Tel. Of the Northwest
1986	Maryland 8/	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania 3/	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania 3/	C-860923	Bell Telephone Co. of PA
1987	Iowa 6/	DPU-86-2	Northwestern Bell Tel. Co.
1987	Dist. Of Columbia 7/	842	Washington Gas Light Co.
1988	Florida 4/	880069-TL	Southern Bell Telephone
1988	Iowa 6/	RPU-87-3	Iowa Public Service Company
1988	Iowa 6/	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia 7/	869	Potomac Electric Power Co.
1989	Iowa 6/	RPU-88-6	Northwestern Bell Tel. Co.
1990	New Jersey 1/	1487-88	Morris City Transfer Station
1990	New Jersey 5/	WR 88-80967	Toms River Water Company
1990	Florida 4/	890256-TL	Southern Bell Company
1990	New Jersey 1/	ER89110912J	Jersey Central Power & Light
1990	New Jersey 1/	WR90050497J	Elizabethtown Water Co.
1991	Pennsylvania 3/	P900465	United Tel. Co. of Pa.
1991	West Virginia 2/	90-564-T-D	C&P Telephone Co.
1991	New Jersey 1/	90080792J	Hackensack Water Co.
1991	New Jersey 1/	WR90080884J	Middlesex Water Co.
1991	Pennsylvania 3/	R-911892	Phil. Suburban Water Co.
1991	Kansas 20/	176, 716-U	Kansas Power & Light Co.
1991	Indiana 29/	39017	Indiana Bell Telephone
1991	Nevada 21/	91-5054	Central Tele. Co. - Nevada
1992	New Jersey 1/	EE91081428	Public Service Electric & Gas
1992	Maryland 8/	8462	C&P Telephone Co.
1992	West Virginia 2/	91-1037-E-D	Appalachian Power Co.
1993	Maryland 8/	8464	Potomac Electric Power Co.
1993	South Carolina 22/	92-227-C	Southern Bell Telephone
1993	Maryland 8/	8485	Baltimore Gas & Electric Co.
1993	Georgia 23/	4451-U	Atlanta Gas Light Co.

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1993	New Jersey <u>1/</u>	GR93040114	New Jersey Natural Gas. Co.
1994	Iowa <u>6/</u>	RPU-93-9	U.S. West – Iowa
1994	Iowa <u>6/</u>	RPU-94-3	Midwest Gas
1995	Delaware <u>24/</u>	94-149	Wilm. Suburban Water Corp.
1995	Connecticut <u>25/</u>	94-10-03	So. New England Telephone
1995	Connecticut <u>25/</u>	95-03-01	So. New England Telephone
1995	Pennsylvania <u>3/</u>	R-00953300	Citizens Utilities Company
1995	Georgia <u>23/</u>	5503-0	Southern Bell
1996	Maryland <u>8/</u>	8715	Bell Atlantic
1996	Arizona <u>26/</u>	E-1032-95-417	Citizens Utilities Company
1996	New Hampshire <u>27/</u>	DE 96-252	New England Telephone
1997	Iowa <u>6/</u>	DPU-96-1	U S West – Iowa
1997	Ohio <u>28/</u>	96-922-TP-UNC	Ameritech – Ohio
1997	Michigan <u>28/</u>	U-11280	Ameritech – Michigan
1997	Michigan <u>28/</u>	U-112 81	GTE North
1997	Wyoming <u>27/</u>	7000-ztr-96-323	US West – Wyoming
1997	Iowa <u>6/</u>	RPU-96-9	US West – Iowa
1997	Illinois <u>28/</u>	96-0486-0569	Ameritech – Illinois
1997	Indiana <u>28/</u>	40611	Ameritech – Indiana
1997	Indiana <u>27/</u>	40734	GTE North
1997	Utah <u>27/</u>	97-049-08	US West – Utah
1997	Georgia <u>28/</u>	7061-U	BellSouth – Georgia
1997	Connecticut <u>25/</u>	96-04-07	So. New England Telephone
1998	Florida <u>28/</u>	960833-TP et. al.	BellSouth – Florida
1998	Illinois <u>27/</u>	97-0355	GTE North/South
1998	Michigan <u>33/</u>	U-11726	Detroit Edison
1999	Maryland <u>8/</u>	8794	Baltimore Gas & Electric Co.
1999	Maryland <u>8/</u>	8795	Delmarva Power & Light Co.
1999	Maryland <u>8/</u>	8797	Potomac Edison Company
1999	West Virginia <u>2/</u>	98-0452-E-GI	Electric Restructuring
1999	Delaware <u>24/</u>	98-98	United Water Company
1999	Pennsylvania <u>3/</u>	R-00994638	Pennsylvania American Water
1999	West Virginia <u>2/</u>	98-0985-W-D	West Virginia American Water
1999	Michigan <u>33/</u>	U-11495	Detroit Edison
2000	Delaware <u>24/</u>	99-466	Tidewater Utilities
2000	New Mexico <u>34/</u>	3008	US WEST Communications, Inc.
2000	Florida <u>28/</u>	990649-TP	BellSouth -Florida
2000	New Jersey <u>1/</u>	WR30174	Consumer New Jersey Water
2000	Pennsylvania <u>3/</u>	R-00994868	Philadelphia Suburban Water
2000	Pennsylvania <u>3/</u>	R-0005212	Pennsylvania American Sewerage
2000	Connecticut <u>25/</u>	00-07-17	Southern New England Telephone
2001	Kentucky <u>36/</u>	2000-373	Jackson Energy Cooperative
2001	Kansas <u>38/39/40/</u>	01-WSRE-436-RTS	Western Resources
2001	South Carolina <u>22/</u>	2001-93-E	Carolina Power & Light Co.
2001	North Dakota <u>37/</u>	PU-400-00-521	Northern States Power/Xcel Energy

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2001	Indiana 29/41/	41746	Northern Indiana Power Company
2001	New Jersey 1/	GR01050328	Public Service Electric and Gas
2001	Pennsylvania 3/	R-00016236	York Water Company
2001	Pennsylvania 3/	R-00016339	Pennsylvania America Water
2001	Pennsylvania 3/	R-00016356	Wellsboro Electric Coop.
2001	Florida 4/	010949-EL	Gulf Power Company
2001	Hawaii 42/	00-309	The Gas Company
2002	Pennsylvania 3/	R-00016750	Philadelphia Suburban
2002	Nevada 43/	01-10001 &10002	Nevada Power Company
2002	Kentucky 36/	2001-244	Fleming Mason Electric Coop.
2002	Nevada 43/	01-11031	Sierra Pacific Power Company
2002	Georgia 27/	14361-U	BellSouth-Georgia
2002	Alaska 44/	U-01-34,82-87,66	Alaska Communications Systems
2002	Wisconsin 45/	2055-TR-102	CenturyTel
2002	Wisconsin 45/	5846-TR-102	TelUSA
2002	Vermont 46/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 40/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company
2004	Kentucky 36/	2003-00434,00433	Kentucky Utilities, Louisville Gas & Electric
2004	Florida 50/ 54/	031033-EI	Tampa Electric Company

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2004	Kentucky 36/	2004-00067	Delta Natural Gas Company
2004	Georgia 23/	18300, 15392, 15393	Georgia Power Company
2004	Vermont 46/	6946, 6988	Central Vermont Public Service Corporation
2004	Delaware 24/	04-288	Delaware Electric Cooperative
2004	Missouri 58/	ER-2004-0570	Empire District Electric Company
2005	Florida 50/	041272-EI	Progress Energy Florida, Inc.
2005	Florida 50/	041291-EI	Florida Power & Light Company
2005	California 59/	A.04-12-014	Southern California Edison Co.
2005	Kentucky 36/	2005-00042	Union Light Heat & Power
2005	Florida 50/	050045 & 050188-EI	Florida Power & Light Co.
2005	Kansas 38/ 40/	05-WSEE-981-RTS	Westar Energy, Inc.
2006	Delaware 24/	05-304	Delmarva Power & Light Company
2006	California 59/	A.05-12-002	Pacific Gas & Electric Co.
2006	New Jersey 1/	GR05100845	Public Service Electric and Gas Co.
2006	Colorado 60/	06S-234EG	Public Service Co. of Colorado
2006	Kentucky 36/	2006-00172	Union Light, Heat & Power
2006	Kansas 40/	06-KGSG-1209-RTS	Kansas Gas Service
2006	West Virginia 2/	06-0960-E-42T, 06-1426-E-D	Allegheny Power
2006	West Virginia 2/	05-1120-G-30C, 06-0441-G-PC, et al.	Hope Gas, Inc. and Equitable Resources, Inc.
2007	Delaware 24/	06-284	Delmarva Power & Light Company
2007	Kentucky 36/	2006-00464	Atmos Energy Corporation
2007	Colorado 60/	06S-656G	Public Service Co. of Colorado
2007	California 59/	A.06-12-009, A.06-12-010	San Diego Gas & Electric Co., and Southern California Gas Co.
2007	Kentucky 36/	2007-00143	Kentucky-American Water Co.
2007	Kentucky 36/	2007-00089	Delta Natural Gas Co.
2008	Kansas 40/	08-ATMG-280-RTS	Atmos Energy Corporation
2008	New Jersey 1/	GR07110889	New Jersey Natural Gas Co.
2008	North Dakota 37/	PU-07-776	Northern States Power/Xcel Energy
2008	Pennsylvania 3/	A-2008-2034045 et al	UGI Utilities, Inc. / PPL Gas Utilities Corp.
2008	Washington 63/	UE-072300, UG-072301	Puget Sound Energy
2008	Pennsylvania 3/	R-2008-2032689	Pennsylvania-American Water Co. - Coatesville
2008	New Jersey 1/	WR08010020	NJ American Water Co.
2008	Washington 63/ 64/	UE-080416, UG-080417	Avista Corporation
2008	Texas 65/	473-08-3681, 35717	Oncor Electric Delivery Co.
2008	Tennessee 66/	08-00039	Tennessee-American Water Co.
2008	Kansas	08-WSEE-1041-RTS	Westar Energy, Inc.
2009	Kentucky 36/	2008-00409	East Kentucky Power Coop.

Michael J. Majoros, Jr.

2009	Indiana 29/	43501	Duke Energy Indiana
2009	Indiana 29/	43526	Northern Indiana Public Service Co.
2009	Michigan 33/	U-15611	Consumers Energy Company
2009	Kentucky 36/	2009-00141	Columbia Gas of Kentucky
2009	New Jersey 1/	GR00903015	Elizabethtown Gas Company
2009	District of Columbia 7/	FC 1076	Potomac Electric Power
2009	New Jersey 1/	GR09050422	Public Service Gas & Electric Co.
2009	Kentucky 36/	2009-00202	Duke Energy Kentucky Co.
2009			
2010	Kentucky 36/	2009-00549	Louisville Gas and Electric Co.
2010	Kentucky 36/	2009-00548	Kentucky Utilities Co.
2010	New Jersey	GR10010035	Southern New Jersey Gas Co.

Michael J. Majoros, Jr.

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

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

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**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
Kentucky <u>36/</u>	2009-00202	Duke Energy Kentucky
New Jersey <u>1/</u>	ER09080664	Atlantic City Electric Co.
New Jersey <u>1/</u>	ER09080668	Rockland Electric Co.

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Clients

<u>1/</u> New Jersey Rate Counsel/Advocate	<u>34/</u> New Mexico Attorney General
<u>2/</u> West Virginia Consumer Advocate	<u>35/</u> Environmental Protection Agency Enforcement Staff
<u>3/</u> Pennsylvania OCA	<u>36/</u> Kentucky Attorney General
<u>4/</u> Florida Office of Public Advocate	<u>37/</u> North Dakota Public Service Commission
<u>5/</u> Toms River Fire Commissioner's	<u>38/</u> Kansas Industrial Group
<u>6/</u> Iowa Office of Consumer Advocate	<u>39/</u> City of Wichita
<u>7/</u> D.C. People's Counsel	<u>40/</u> Kansas Citizens' Utility Rate Board
<u>8/</u> Maryland's People's Counsel	<u>41/</u> NIPSCO Industrial Group
<u>9/</u> Idaho Public Service Commission	<u>42/</u> Hawaii Division of Consumer Advocacy
<u>10/</u> Western Burglar and Fire Alarm	<u>43/</u> Nevada Bureau of Consumer Protection
<u>11/</u> U.S. Dept. of Defense	<u>44/</u> GCI
<u>12/</u> N.M. State Corporation Comm.	<u>45/</u> Wisc. Citizens' Utility Rate Board
<u>13/</u> City of Philadelphia	<u>46/</u> Vermont Department of Public Service
<u>14/</u> Resorts International	<u>47/</u> Oklahoma Corporation Commission
<u>15/</u> Woodlake Condominium Association	<u>48/</u> National Assn. of State Utility Consumer Advocates
<u>16/</u> Illinois Attorney General	<u>49/</u> Nova Scotia Utility and Review Board
<u>17/</u> Mass Coalition of Municipalities	<u>50/</u> Florida Office of Public Counsel
<u>18/</u> U.S. Department of Energy	<u>51/</u> Maryland Public Service Commission
<u>19/</u> Arizona Electric Power Corp.	<u>52/</u> MCI
<u>20/</u> Kansas Corporation Commission	<u>53/</u> Transmission Agency of Northern California
<u>21/</u> Public Service Comm. – Nevada	<u>54/</u> Florida Industrial Power Users Group
<u>22/</u> SC Dept. of Consumer Affairs	<u>55/</u> Sierra Club
<u>23/</u> Georgia Public Service Comm.	<u>56/</u> Our Children's Earth Foundation
<u>24/</u> Delaware Public Service Comm.	<u>57/</u> National Parks Conservation Association, Inc.
<u>25/</u> Conn. Ofc. Of Consumer Counsel	<u>58/</u> Missouri Office of the Public Counsel
<u>26/</u> Arizona Corp. Commission	<u>59/</u> The Utility Reform Network
<u>27/</u> AT&T	<u>60/</u> Colorado Office of Consumer Counsel
<u>28/</u> AT&T/MCI	<u>61/</u> MD State Senator Paul G. Pinsky
<u>29/</u> IN Office of Utility Consumer Counselor	<u>62/</u> MD Speaker of the House Michael Busch
<u>30/</u> Unitel (AT&T – Canada)	<u>63/</u> Washington Office of Public Counsel
<u>31/</u> Public Interest Advocacy Centre	<u>64/</u> Industrial Customers of Northwestern Utilities
<u>32/</u> U.S. General Services Administration	<u>65/</u> Steering Committee of Cities
<u>33/</u> Michigan Attorney General	<u>66/</u> City of Chattanooga

KARL RICHARD PAVLOVIC

Investigation into the Effect of the Bankruptcy of Mirant Corporation on Retail Electric Service in the District of Columbia (2003 - 2005)

D.C. Public Service Commission Formal Case No. 1023

Development and Designation of Standard Offer Service in the District of Columbia (2003 - 2007)

D.C. Public Service Commission Formal Case No. 1017

Independent Review Panel, Project Management Plan, Ohio River Main Stem Study (2003 - 2005)

U.S. Army Corps of Engineers

Investigation into Affiliated Activities, Promotional Practices, and Codes of Conduct of Regulated Gas and Electric Companies (2002 - 2004)

D.C. Public Service Commission Formal Case No. 1009

Independent Review Panel, Ohio River Main Stem Study, System Investment Plan (2001)

U.S. Army Corps of Engineers

Joint Application of PEPCO and New RC, Inc. for Authorization and Approval of Merger Transaction (2001 - 2002)

D.C. Public Service Commission Formal Case No. 1002

Investigation into Explosions Occurring in Underground Distribution Systems of PEPCO (2001 - 2006)

D.C. Public Service Commission Formal Case No. 991

Trans Alaska Pipeline System 1996 Quality Bank Complaint Remand (2000 -)

Federal Energy Regulatory Commission

Ohio River Main Stem Study, Independent Technical Review (1999)

U.S. Army Corps of Engineers

Investigation of January 1999 Electric Service Interruption (1999 - 2004)

D.C. Public Service Commission Formal Case No. 982

Trans Alaska Pipeline System 1996 Quality Bank Complaint Appeal (1998 -2000)

U.S. Court of Appeals for the District of Columbia

Electric Retail Competition Investigation (1997 -)

D.C. Public Service Commission Formal Case No. 945

Trans Alaska Pipeline System 1996 Quality Bank Complaint (1996 - 1998)

Federal Energy Regulatory Commission

KARL RICHARD PAVLOVIC

Trans Alaska Pipeline System 1989 Quality Bank Complaint Remand (1995 - 1998)
Federal Energy Regulatory Commission

Prudhoe Bay Unit Operating Agreement Hearings (1995)
Alaska Oil and Gas Conservation Commission

Prudhoe Bay Unit Natural Gas Liquids Hearings (1995)
Alaska Department of Natural Resources/Department of Revenue (1995)

Potomac Electric Power Co. 3rd Integrated Least-Cost Plan (1995)
D.C. Public Service Commission Formal Case No. 917, Phase II

All American Pipeline Quality Bank Complaint (1994-1995)
Federal Energy Regulatory Commission

Trans Alaska Pipeline System 1989 Quality Bank Complaint Appeal (1994-1995)
U.S. Court of Appeals for the District of Columbia

Investigation of the January 1994 Energy Crisis (1994)
D.C. Public Service Commission Formal Case No. 936

Washington Gas Light Co. Gas Rate Case (1994)
D.C. Public Service Commission Formal Case No. 934

Washington Gas Light Co. 3rd Integrated Least-Cost Plan (1994)
D.C. Public Service Commission Formal Case No. 921

Potomac Electric Power Co. Electric Rate Case (1993)
D.C. Public Service Commission Formal Case No. 929

Washington Gas Light Co. Gas Rate Case (1993)
D.C. Public Service Commission Formal Case No. 922

Trans Alaska Pipeline System Pumpability Complaint (1992)
Federal Energy Regulatory Commission

Potomac Electric Power Co. 2nd Integrated Least-Cost Plan (1992)
D.C. Public Service Commission Formal Case No. 917

Potomac Electric Power Co. Electric Rate Case (1992)
D.C. Public Service Commission Formal Case No. 912

Potomac Electric Power Co. Fuel Clause Audit and Productivity Improvement Plan
(1991- 2008)
D.C. Public Service Commission Formal Case No. 766

KARL RICHARD PAVLOVIC

Potomac Electric Power Co. Electric Rate Case (1991)

D.C. Public Service Commission Formal Case No. 905

Anchorage Telephone Utility (1991-1995)

Federal Communications Commission

Trans Alaska Pipeline System 1989 Quality Bank Complaint (1990-1993)

Federal Energy Regulatory Commission

Telefonica Larga Distancia de Puerto Rico International Service Tariffs (1990-1992)

Federal Communications Commission

Southern Bell Intrastate Depreciation Study (1989-1990)

Florida Public Service Commission

Lake Erie Iron Ore Antitrust Litigation: Erie-Western Pennsylvania Port Authority v.
Penn Central et al. (1988-1989)

U.S. District Court for the Eastern District of Pennsylvania

Unimar International Chapter 11 Reorganization (1988)

U.S. Bankruptcy Court for the Western District of Washington at Seattle

National Forest Road Cost Analysis System (1986)

U.S. Department of Agriculture, Forest Service

Puerto Rico Telephone Company Long Distance Facilities and Service Applications
(1985-1990)

Federal Communications Commission

All American Cable and Radio/ AT&T de Puerto Rico International Rate Complaint
(1985-1990)

Federal Communications Commission

Caribbean Telecommunications Facilities Planning Docket (1984-1990)

Federal Communications Commission

Kim Hillenbrand

Experience

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

Analyst, Transportation (2003 to Present)

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

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

Leventhal Seneter & Lerman PLLC, Washington DC

Temporary Legal Assistant (Spring 2003)

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

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

Temporary Legal Assistant (2002)

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

conducted first review of client documents for SEC and Congressional investigations.

North American Securities Administrators Association (NASAA), Washington DC

Temporary Legal Assistant (Spring 2002)

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

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

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

RVC (formerly Reuters Venture Capital) London, England

Analyst, Intern (2000)

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

Education

Connecticut College, 2001

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

Georgetown University, Summer 1999

Summer Course Work

Citizenship

United States
United Kingdom

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

State of North Dakota

SECRETARY OF STATE



CERTIFICATE OF AUTHORITY OF

SNAVELY KING MAJOROS O'CONNOR & BEDELL, INC.
Secretary of State ID#: 27,200,700

The undersigned, as Secretary of State of the State of North Dakota, hereby certifies that an application of

SNAVELY KING MAJOROS O'CONNOR & BEDELL, INC.

for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the North Dakota Century Code, have been received in this office and are found to conform to law.

ACCORDINGLY the undersigned, as such Secretary of State, and by virtue of the authority vested in him by law, hereby issues this Certificate of Authority to

SNAVELY KING MAJOROS O'CONNOR & BEDELL, INC.

to transact business in this State under the name of

SNAVELY KING MAJOROS O'CONNOR & BEDELL, INC.

Issued: June 7, 2010

A handwritten signature in cursive script, reading "Alvin A. Jaeger".

Alvin A. Jaeger
Secretary of State