

**Proposal Of
Mathai & Associates Regulatory Consultants, LLC
TO PROVIDE TECHNICAL CONSULTING ASSISTANCE TO THE
North Dakota Public Service Commission
Division of Economic Regulation**

**In the Matter of
Montana-Dakota Utilities Company & Otter Tail Power Company
Advance Determination of Prudence Application**

RFP NUMBER: 408.06.11.003

Submitted To:

***Joshua Gallion, Procurement Officer
North Dakota Public Service Commission***
Request for Proposal (RFP): ***Consulting Services for MDU & Otter Tail ADP***
RFP Number: ***408.06.11.003***
***600 E Blvd Ave, Dept. 408
Bismarck, ND 58505***

Submitted By:

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July 29, 2011

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July 29, 2011

North Dakota Public Service Commission
Request for Proposal (RFP): Consulting Services for Big Stone AQCS Project
RFP Number: 408.06.11.003
600 E Blvd Ave, Dept. 408
Bismarck, ND 58505

Attn: Mr. Joshua Gallion
Procurement Officer

Subject: Request for Proposal (RFP): Consulting Services for Big Stone AQCS Project
RFP Number: 408.06.11.003

Dear Mr. Gallion:

Mathai & Associates Regulatory Consultants, LLC (“Mathai & Associates” “MARC LLC”) is pleased to enclose herewith, a Proposal to provide professional, expert consulting services in connection with the North Dakota Public Service Commission’s (“NDPSC” or the “Commission”) request for proposals (the “RFP”), in the matter of Montana-Dakota Utilities Company & Otter Tail Power Company Advance Determination of Prudence Application RFP NUMBER: 408.06.11.003. The principal financial and engineering technical experts in the Big Stone AQCS ADP Project will be George Mathai, CPA of Mathai & Associates along with Ivan L. Clark P.E. and William Stark P.E. of SAIC Energy, Environment & Infrastructure, LLC (formerly R. W. Beck, Inc.). The MARC Team has a combined utility regulatory experience of 87 years.

We believe we possess the key ingredients for the success of this assignment: strong technical skills, regulatory agency experience, utility industry experience, relevant analytical experience, and extensive experience in advance determination of prudence approval for the proposed Air Quality Control System (AQCS) investment by the Applicants.

The RFP response has been prepared in accordance with the layout and instructions set forth in the subject RFP. We believe that our proposal provides a flexible, yet comprehensive scope of services to meet the requirements of the RFP.

Mr. Joshua Gallion
Procurement Officer
Request for Proposal (RFP): Consulting Services for Big Stone AQCS Project
RFP Number: 408.06.11.003
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Our analysis and tasks development will be result-oriented in order to determine the reasonableness of the Cost estimates and the prudence of the proposed Project both from technical and financial aspects as well as the used and useful concept from a ratemaking standpoint.

Mathai & Associates will serve as the prime contractor to the Commission for this project with the other two consultants as team members and sub-contractors of MARC LLC. Resumes for the MARC Team are included in Sections VIII and XV- Professional Experience and Qualifications. Each person's areas of responsibilities are outlined in Section V- Task F and Section VI. We believe the MARC Team brings the depth and breadth of expertise that will be necessary to meet the needs of the Commission in analyzing the Advance Determination of Prudence Application of Montana-Dakota Utilities Company & Otter Tail Power Company. Our Team is committed to meeting the requirements of the Commission and its Division of Economic Regulation, and is available to begin work on the project as soon as authorized.

The MARC Team is not aware of any concerns with the terms and conditions for this project set forth in the RFP. We are already in compliance or will abide by all requirements stated in the RFP in accordance with the laws of North Dakota and the Rules of NDPSC. We thank you for this opportunity to submit the enclosed Proposal and look forward to working with the NDPSC.

Kindest regards,

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SECTION I – INTRODUCTION / BUSINESS ORGANIZATION

I. INTRODUCTION/BUSINESS ORGANIZATION

Mathai and Associates Regulatory Consultants, LLC (“Mathai & Associates”) is submitting this proposal to provide expert consulting services to the North Dakota Public Service Commission (“NDPSC”) Division of Economic Regulation (“Staff”) regarding a thorough analysis of the advance determination of prudence applications submitted by Montana-Dakota Utilities Company and Otter Tail Power Company (“Applicants”). Mathai & Associates proposes to address all issues in determining the reasonableness of the Air Quality Control System (AQCS) project costs, as well as the cost of other resource alternatives not chosen, the modeling inputs and sensitivity analysis, and the results as submitted by Montana-Dakota Utilities Company and Otter Tail Power Company. We will provide recommendations based on economic, financial and engineering review of the information provided by the Applicants. Additionally, we will provide a comparison of final calculation of the cost estimates by the Applicants and our recommendation. Mathai & Associates will also provide written testimony and present effective oral testimony at the commission’s technical hearing and assist in the preparation of pre- and post-hearing documents.

We are very interested in performing the work and have a team of professionals who possess the credentials and experience necessary to effectively assist the Staff.

SECTION II – MANAGEMENT SUMMARY / FIRM BACKGROUND

II. MANAGEMENT SUMMARY/ FIRM BACKGROUND

Mathai and Associates Regulatory Consultants LLC (“MARC LLC” or “Mathai & Associates”)

Mathai and Associates Regulatory Consultants, LLC is a public utility regulatory and management consulting firm with offices at 3608 NW 58th Street, Suite 100, Oklahoma City, OK 73112;

Telephone: 405-210-421; Fax: 866-593-7715 E-mail: gmathai@mathaiandassociates.com

Website: www.mathaiandassociates.com

The firm is organized as a Limited Liability company. George Mathai, CPA, the Managing Principal of Mathai & Associates was with the Oklahoma Corporation Commission (OCC) for 27 years. He was the Chief of Commission’s Public Utility Division’s Accounting and Financial Analysis Division (Division in-charge of Rate Case Processing and Fuel Procurement), and Oklahoma Universal Service Fund. Since October 2007 he had been a regulatory consultant for both regulatory agencies and public utilities. Mathai & Associates employs other independent regulatory consultants on each assignment based on specific needed skills to the project as sub-contractors. Mathai & Associates Team that is expected to be assigned to this project includes two to three CPA’s and two engineers with extensive experience in rate case processing and AQCS investment ADP proceedings. These persons have participated in approximately over 400 utility regulatory proceedings, including numerous electric, gas, telephone, and water utilities. Resumes attached to this proposal provide summaries of some of the Team’s prior work completed on electric and gas utility rate case engagements and ADP evaluations related to emission control, licensing and permitting of existing and new energy facilities.

We specialize in all aspects of Rate case reviews, ADP evaluations of new and existing generation plants, evaluation of IRPs and Fuel Port Folio filings by major energy utilities, evaluation and recommendation of energy efficiency programs, alternative regulatory approaches to complex utility cost issues, fuel adjustment clauses and PGA audits, and rate case process training. Mathai & Associates Team has the unique data collection, analysis and communication skills required in the development and recommendation in determining the reasonableness of the air quality control system project costs, as well as the cost of other resource alternatives not chosen, the modeling inputs and sensitivity analysis, and the results as submitted by Montana-Dakota Utilities Company and Otter Tail Power Company.

SECTION II – MANAGEMENT SUMMARY / FIRM BACKGROUND

Why Mathai & Associates

Our project team which includes personnel with both the financial and engineering technical expertise is well qualified to provide a detailed analysis and conclusion related to the necessity and the economic prudence of installing the air quality control system on the existing Big Stone coal plant in comparison to other resource alternatives. We believe we possess the key ingredients for the success of this assignment: strong technical skills, regulatory agency experience, utility industry experience, relevant analytical experience, and extensive experience in advance determination of prudence approval for their proposed Air Quality Control System (AQCS) investment with electric utilities and utility rate setting.

The distinct advantages to utilizing our proposed team for this project include the following:

Extensive experience with electric and gas utilities and regulatory issues - As set forth in additional detail in **Section VIII and Section XV** - Professional Experience and Qualification Mathai & Associates has extensive experience addressing issues affecting electric and gas utilities, including ADP evaluation of AQCS and utility rate setting.

Extensive experience as expert witnesses - Our project team is comprised of highly qualified professionals with financial and engineering background who will perform the analysis and are able to testify competently on the issues. Senior project team members have presented testimony and have been cross-examined on numerous issues in regulatory proceedings including ADP evaluation of AQCS and utility rate setting. As a result of this experience, our team has a sharper appreciation of the value of rigorous fact verification and documentation of our findings and conclusions. We approach the investigative process with the type of discipline that enhances our ability to support our findings in subsequent regulatory proceedings as necessary.

Extensive utility industry experience - Senior Mathai & Associates consultants have extensive and diverse experience with regulatory/energy policy, alternative regulation, ratemaking, utility operations, expenses, revenue requirements and many other issues. In addition to possessing the requisite professional skill, our consultants have broad practical experience. These experts have provided public utility advisory and consulting services within multiple jurisdictions for the last 30 to 35 years. Specifically, of the project team, George Mathai, CPA, the Managing Principal of Mathai & Associates has over 30 years of State utility regulatory experience specifically in the ratemaking process and ADP and other IRP Prudence review process. Ivan L. Clark, PE, the engineering expert with SAIC (formerly

SECTION II – MANAGEMENT SUMMARY / FIRM BACKGROUND

R.W. Beck, Inc.) has over 35 years of regulatory experience with various utility commissions and other entities.

Proven technical skills - Consulting is a skill-based professional service. Our project team is made up of seasoned, career consultants who have climbed well up the experience curve at each functional discipline. The methodologies we employ have been tested successfully on numerous engagements. We believe our approach provides the greatest probability of producing both useful and measurable benefits.

Maximum consulting skill applied to each assignment - The effective use of consultants rests on finding the best fit between the client's need and the skill, knowledge, and experience of the individual consultants who actually work on the assignment. Our approach maximizes the productive time of the senior consultants who work on the engagement. Furthermore, we minimize our overhead; consequently, our clients receive more pure consulting services for every dollar they spend.

Importance of this engagement - Mathai & Associates offer all of the talents and experience of a large consulting firm. At the same time, we are a small growing business where every client is very important. We anticipate being able to bring to this project a valuable blend of knowledge, capabilities, commitment, attention, and responsiveness. Mathai & Associates will give this project the high level of personalized care and attention in performing the prudence review work.

SECTION III – PROJECT SUMMARY / UNDERSTANDING THE PROJECT

III. PROJECT SUMMARY

Background/Understanding of the Project

We have been informed through the RFP that the North Dakota Public Service Commission regulates investor-owned utilities operating in the state of North Dakota. Montana-Dakota Utilities Company (MDU) and Otter Tail Power Company (Otter Tail) provide electric service to many North Dakota ratepayers and are seeking an advance determination of prudence approval for their proposed air quality control system investment at their Big Stone Generating Station. The investment is needed in order to keep the plant in compliance with the Federal Clean Air Act and the South Dakota Regional Haze Implementation Plan. We also understand the related Applications filed by the two companies are under cases PU-11-163 & PU-11-165.

Mathai & Associates Team understands that the SD Haze SIP and its implementing rules provide that the Big Stone AQCS be installed, operated and shown to comply as expeditiously as practicable but not later than five years from the United States Environmental Protection Agency's (EPA) approval of the SD Haze SIP submitted to the EPA on January 21, 2011 by the South Dakota Department of Environment and Natural Resources. As a result, if EPA approves the SD Haze SIP in 2011, the Big Stone AQCS must be installed and operational by 2016. To be in compliance by 2016, the AQCS Project design must be finalized and procurement of major elements of the AQCS must be initiated in early 2012. That the estimate of the capital costs to install the AQCS Project at Big Stone is \$489,397,400.00 (2015 dollars), +/-20%.

The Co- Owners are recommending installation of the mercury control equipment at the time of the AQCS project as the requirement to control mercury emissions is anticipated within the time frame of the AQCS project. Installation of mercury control equipment on the Plant is estimated to cost an additional \$5,012,700. Otter Tail's share of the total estimated cost of the AQCS Project including installation of mercury control equipment is approximately \$266 million (2015 dollars).

Montana-Dakota's share of the total estimated cost of the AQCS Project including installation of mercury control equipment is approximately \$112 million (2015 dollars).

SECTION III – PROJECT SUMMARY / UNDERSTANDING THE PROJECT

The commission assigns certain staff members to represent ratepayer interests while other staff members are available to advise the commission throughout the process. The consultant hired through this RFP process will work with the ratepayer advocacy side in presenting its case for the ratepayers of MDU and Otter Tail.

Mathai & Associates (if selected as the Consultant) will provide a detailed analysis and conclusion related to the necessity and the economic prudence of installing the air quality control system on the existing Big Stone coal plant in comparison to other resource alternatives. We believe we possess the key ingredients for the success of this assignment: strong technical skills, regulatory agency experience, utility industry experience, relevant analytical experience, and extensive experience in advance determination of prudence approval for their proposed Air Quality Control System (ACQS) investment with electric utilities and utility rate setting.

IV. WORK PLAN

A. Methodology Used for the Project

The purpose of this contract will be to have the Mathai & Associates project team provide technical assistance to the Staff in determining the project prudence and reasonableness of the air quality control system project costs, as well as the cost of other resource alternatives not chosen, the modeling inputs and sensitivity analysis, and the results as submitted by Montana-Dakota Utilities Company and Otter Tail Power Company. Our proposed recommendations will encompass the analysis of cost estimates and technical requirements supported by generally accepted regulatory theories and methods, and will be documented in written testimony to be presented to the NDPSC. Our proposed recommendations will be developed in the interest of North Dakota ratepayers, with input from the NDPSC Advocacy Staff. The objective of our work effort will be to derive and defend the reasonableness of the proposals both from a least cost perspective and the meeting the technically required air quality standards that are in the best interest of consumers. In doing so, the following issues must be addressed and analyzed.

B. Description of Specific Work Elements

Mathai & Associates will efficiently and thoroughly review the following issues in Otter Tail's and MDU's Applications PU-11-163 and PU-11-165:

1. Reasonableness of Big Stone AQCS Project
2. Assessment of financial impacts of proposed AQCS project
3. Assessment of operational impacts of proposed AQCS Project
4. Analysis of Alternative response scenarios
 - a. Selection of Alternative Response Scenarios
 - b. Comparative Analysis of the Financial Impacts of Proposed AQCS Project and Alternative Regulatory Response Scenarios
 1. Base Case Analysis
 2. Sensitive Analysis
 - c. Comparative Analysis of the Operational Impacts of Proposed AQCS Project and Alternative Regulatory Response Scenarios

SECTION IV – WORK PLAN

1. Operational Issues for All Natural Gas Response Scenarios
 2. Repowering the Big Stone Plant with Natural Gas
 3. Retirement and Replacement with Natural Gas Combined Cycle Plant
-
5. The technical and financial reasons for the construction of the Air Quality Control System at the Big Stone Plant
 6. The requirements to Implementation Components of the Big Stone AQCS Project
 7. Review and analysis of the Cost components and estimates Study by Sargent & Lundy as the engineering firm for the project
 8. Review and analysis of the efforts by the Applicants to insure lowest reasonable costs
 9. Review and analysis of Applicant's efforts in seeking alternatives to Big Stone AQCS Project
 10. Analyze, review, and evaluate schedules and testimony filed by Otter Tail, MDU and other parties in this proceeding.

SECTION V – RESULTS ORIENTED TASKS

V. RESULTS ORIENTED TASKS

Following is the description of results oriented tasks that will be employed in the review process of the Big Stone AQCS Project.

Task A. Orientation and Initial Data Gathering

Upon contract award, Mathai & Associates will assemble comprehensive initial discovery to accomplish two principal goals. First, requests for information will solicit detailed technical, financial and statistical data to assemble a spreadsheet data base for more detailed analysis. The second goal behind initial data gathering efforts is to establish basic information across all areas of inquiry so as to begin to identify and develop issues. In this way we can track the dynamics of the Applicants' proposed ADP evaluations and cost estimates to serve, while allowing us to focus upon Applicants' cost assumptions and decision making process used for this AQCS investment, and identify abnormalities, if any. All efforts are designed to position the project team to conduct an efficient analysis of all issue areas in a timely and organized manner. We will review publicly available financial and technical data and prior NDPSC orders to prepare for preliminary issue discussions with the NDPSC personnel. A series of conference calls and/or meetings are planned between the NDPSC and the project team to facilitate an interactive environment and coordinate issue development necessary for effectiveness in the project. With a complete working knowledge of the NDPSC's Staff's views on the case, we can better design and prioritize our work plans.

Task B. Company Direct Testimony, Exhibits and Work papers

The project team will review the testimony, exhibits and supporting work papers filed by the Company to support its asserted cost estimates and technical specifications. The project team will prepare specific discovery questions raised by our review of this testimony relative to our scope of work. We intend to establish a dialogue with the Company early in the conduct of this case to coordinate information flow and avoid the potential for miscommunication.

Task C. Preliminary Issue Identification/Outline

After a review of pre-filed direct testimony and exhibits, Mathai & Associates will identify follow-up discovery needs and outline those issue areas requiring particular investigation emphasis. An outline of potential issues and work plans will be discussed with the NDPSC Staff. We are cognizant of the issues identified in the RFP as the consultant's responsibility and will assign appropriate consulting resources

SECTION V – RESULTS ORIENTED TASKS

thereto. In addition, we expect other potential issues will be discovered that will require prioritization and proper emphasis.

Task D. Discovery

1. In conjunction with Tasks A through C above, Mathai & Associates will prepare discovery questions concerning each issue area and any known or potential issues or for other information required to fulfill our project commitment. Will prepare and submit all technical and financial data requests as necessary for the thorough analysis of issues identified in this RFP and in the Applications PU-11-163 and PU-11-165.
2. Will identify potential issues for independent investigation where necessary, with input from Advocacy Staff, to develop appropriate comprehensive recommendation regarding the ADP evaluation.
3. During the course of the proceeding, Mathai & Associates will continue to submit discovery questions to follow-up previous responses or pursue new avenues of investigation which might arise. Cost effectiveness in this area should be maximized by limiting discovery to important issues based on full review of both Applicant's filings and associated attached information. In addition, we will assist in preparing timely responses to data requests served on the NDPSC by the Company or other parties with discovery rights in this proceeding.

Task E. Field Audit

Within a reasonable period after the filing review by Mathai & Associates Team, and Company's receipt of our initial discovery questions, we plan to commence the process of scheduling field audit work at the Company's premises as necessary. Depending on Company performance in turning around discovery responses, willingness to provide ready access to the required data and advance identification of the location of needed information, it is conceivable that each field trip could be planned in advance at a mutually agreeable time. In any event, each field trip will be carefully scheduled to maximize efficiency.

Task F. Engineering and Financial Review

Mathai & Associates will develop and apply review procedures to establish:

1. The Applicants have exercised prudence in choosing the AQCS equipment as to meeting the required specifications and standards of both state and federal laws (Review to be done by Ivan Clark P.E. & William Stark P.E.)

SECTION V – RESULTS ORIENTED TASKS

2. The Applicants have exercised prudence in choosing the least cost option in all aspects of the Big Stone AQCS Project investment decisions (Review to be done by George Mathai CPA and other Financial Analysts)
3. The Applicants have investigated alternative scenarios before choosing the proposed investment scenario (Review to be done by both Engineering and Financial Team Members)
4. We will prepare work-papers, reports, exhibits, and written testimony based on our review findings of ADP evaluation for Commission’s public hearings along with oral testimony as needed (To be done by both Engineering and Financial Team Members)
5. We will provide technical support in the preparation and presentation of the NDPSC Advocacy Staff positions in public hearings based on our findings and institutional knowledge and experience. This will include having technical support in attendance during the hearings as necessary. (To be done by both Engineering and Financial Team Members)
6. We will provide technical support to the legal staff in the preparation of cross-examination and rebuttal (To be done by both Engineering and Financial Team Members).
7. We will assist NDPSC Legal Staff when needed in the preparation of the proposed Administrative Law Judge Report (To be done by both Engineering and Financial Team Members).

Task G. Coordination with NDPSC Staff

Mathai & Associates will maintain ready lines of communication with the various parties involved in the presentation of Staff’s position in this proceeding. Mathai & Associates has extensive experience with projects which require timely communication with other active participants. We intend to track NDPSC and intervener discovery, and evaluate intervener areas of inquiry for discussion with Staff personnel. Regular periodic status reporting is an integral part of our work plan.

Task H. Testimony Preparation and Settlement Meetings

After review and analysis of the **Section IV-B** and **Section V-Task F** above, Mathai and Associates will provide draft recommendations of our findings to the Staff and prepare final testimony in consultation with the Staff in determining the project prudence and reasonableness of the air quality control system project costs, as well as the cost of other resource alternatives not chosen, the modeling inputs and sensitivity analysis, and the results as submitted by Montana-Dakota Utilities Company and Otter Tail Power Company. We will present effective oral testimony at the commission’s technical hearing and assist in the preparation of pre- and post-hearing documents. We will also participate in the Settlement Meetings as needed or required by NDPSC. We agree to be bound by the established procedural schedule.

Mathai and Associates Regulatory Consultants, LLC

SECTION V – RESULTS ORIENTED TASKS

Task I. Hearings and Post Hearing Support

Mathai & Associates will provide technical support in the preparation and presentation of NDPSC's positions in the public hearing. This includes the preparation of questions for cross-examination and rebuttal testimony. We will assist the NDPSC in the review of post hearing-briefs filed by opposing parties and in the preparation of NDPSC's briefs, as needed.

These tasks represent the logical sequence of events but do not fully address the important communication activities adhere to periodic progress reporting and a series of ongoing informal project team/NDPSC meetings to assure optimal coordination of all activities. Client guidance and feedback is a critical ingredient in this and every project.

SECTION VI – ACHIEVING THE OPTIMUM RESULTS

VI. ACHIEVING THE OPTIMUM RESULTS

For this assignment George Mathai, the Managing Principal of Mathai & Associates will act in the capacity of project director. As such, he will oversee the progress of the project, ensure that all issues are adequately addressed, assign personnel to the project or portions thereof, and ensure that all deadlines are met. In addition to handling the majority of the economic and financial analysis work, the project director maintains daily contact with all personnel assigned to the engagement, advises the Advocacy Staff of the progress of issues, and serves as the main point of contact with the NDPSC. William Stark P.E and Ivan L. Clark P.E of SAIC (formerly R.W. Beck Inc.), Regulatory Consultants, will act as Engineering and Technical review consultants. These Senior Consultants have conducted numerous AQCS prudence evaluations and related ADP applications and other regulatory engagements for the last 22-35 years and provided testimonies related to the same subject areas.

Our personnel assignment is typically based on the issues present in the case - issues are assigned to consultants who possess experience or particular expertise with those issues. Each consultant working on the case will be responsible throughout the course of the project for the issues to which he or she is assigned. Of course, much interaction goes on between our consultants during the development of issues, ensuring that all issues are analyzed from a variety of angles.

Mathai & Associates always strive to employ results-oriented tasks necessary to achieve a decision that is fair to all stakeholders involved in the regulatory process. This process entails a thorough investigation of all proposed issues and alternatives to what the Company had proposed; presentation of well thought out testimony both written and oral; providing recommendations to the NDPSC that will enable the Commission to make decisions that assure North Dakota regulated utilities will not pay for costs forced upon them by other states, and adequately represent the interests of North Dakota rate payers; and a thorough investigation of all cost allocation methodology proposed by the Applicants.

SECTION VII – ADMINISTRATION OF THE PROJECT

VII. ADMINISTRATION OF THE PROJECT

Mathai & Associates will be the lead firm in this team of consultants and responsible for all contracting and billing. George Mathai, CPA will be the project director and principal interface with the Commission and the Advocacy Staff. The other members of the MARC Team will be team members and sub-contractors to MARC. Mr. Mathai will be responsible for overseeing, scheduling and controlling the work. He will coordinate each Task with the Advocacy Staff Project Manager as needed. All on-site work will be coordinated by Mr. Mathai with the Commission's Project Manager and contacts at the Company.

SECTION VIII – EXPERIENCE SUMMARY OF MAJOR TEAM MEMBERS

VIII. EXPERIENCE SUMMARY OF MAJOR TEAM MEMBERS

We believe we possess the key ingredients for the success of this assignment: strong technical skills, regulatory agency experience, utility industry experience, relevant analytical experience, and extensive experience in advance determination of prudence approval for the Applicants' proposed Air Quality Control System (AQCS) investment with electric utilities and utility rate setting.

We are providing a brief experience summary of the major team members and their respective major areas of responsibilities in the review and analysis of Big Stone plant's AQCS investment related ADP application.

George Mathai, CPA - Overall Project Director; Economic and Financial Analysis of Cost Estimates of the Project; Policy and Financial & Technical Issues Witness for the ADP Evaluation Findings

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The firm is organized as a Limited Liability company. George Mathai, CPA, the Managing Principal of Mathai & Associates was with the Oklahoma Corporation Commission (OCC) for 27 years. He was the Chief of Commission's Public Utility Division's Accounting and Financial Auditing Division (Division in-charge of Rate Case Processing and Fuel Procurement), and Oklahoma Universal Service Fund. Since October 2007 he had been a regulatory consultant for both regulatory agencies and public utilities. Thus, Mr. Mathai has been engaged full-time in utility regulation for 31 years. He has worked extensively in the Rate case processing and revenue requirement determination for 140 electric, gas, telephone, and water utilities; conducted evaluations of ADP on several electric generation and transmission investments while working at the OCC for 28 years; and, conducted Fuel Procurement Practice audits of 69 electric and gas utilities. Additionally, Mr. Mathai held the position of the Administrator of Oklahoma Universal Service Fund (OUSF) disbursements for 52 telephone utilities.

Mathai and Associates Regulatory Consultants, LLC

SECTION VIII – EXPERIENCE SUMMARY OF MAJOR TEAM MEMBERS

In addition to representing OCC for 28 years, Mr. Mathai had been a Consultant in a recent Rate Case for the NDPSC, Independent Consulting for an Electric Utility on Commission decisions on 12 major regulatory issues from 1975-2010, Technical Advisor for the City of New Orleans, advising the Council both on local utility regulatory matters and representing the Council before the Federal Energy Regulatory Commission (FERC) for 18 months. (Please refer to the attached resume and qualification for details of work.)

The most recent rate case processing completed by Mr. Mathai was for NDPSC in PU-10-124, Montana-Dakota Utilities Application for a Rate Increase, which included prudence determination of two Wind farm Projects, Independent Consulting for an Electric Utility on Commission decisions on 12 major regulatory issues from 1975-2010, the Council of City of New Orleans, in Docket No. 08-03 in the application of Entergy New Orleans Inc. to change the rates for both its Electric and Gas Utility Operations. In addition, Mr. Mathai testified in Docket ER07-956-000 before the FERC regarding the System Costs Agreement (Generation) between the Operating Companies of Entergy Inc.

Ivan L. Clark P.E -- Engineering and AQCS Technical Review Consultant

SAIC Energy, Environment & Infrastructure, LLC (formerly R. W. Beck, Inc.)

**1801 California Street, Suite 2800,
Denver, CO 80202**

Mr. Clark provides owner's engineering and advisory services to public and private clients, primarily in the energy market. He applies his more than 35 years of experience to help clients plan and execute capital projects and operate assets with a focus on strategies that mitigate risks. Mr. Clark has supported the planning, analysis, design, and operation of electric utility systems for clients throughout the U.S. and in the U.S. territories of Guam, Puerto Rico, and the Virgin Islands.

Mr. Clark's background includes management of projects and multidisciplinary teams throughout the entire project life cycle. He leads owner's engineering services for new project design and construction and is often involved in the earliest phases of projects to lay the groundwork for their successful development. His project development experience includes more than 50 projects in the areas of power supply planning studies, power plant feasibility studies, technology reviews, pollution control studies, licensing and permitting studies, and site and route selection studies. Mr. Clark has also contributed to the successful execution of numerous independent reviews for project finance, transmission planning studies, and design and construction of electric transmission and substation facilities. Recognized as an industry leader, he has appeared as an expert witness before state regulatory agencies on matters

Mathai and Associates Regulatory Consultants, LLC

SECTION VIII – EXPERIENCE SUMMARY OF MAJOR TEAM MEMBERS

concerning the planning, construction, and licensing of power plants and transmission lines. This includes testimony in nine proceedings before state and regulatory agencies.

SECTION VIII – EXPERIENCE SUMMARY OF MAJOR TEAM MEMBERS

William Stark P.E -- Engineering and AQCS Technical Review Consultant

SAIC Energy, Environment & Infrastructure, LLC (formerly R. W. Beck, Inc.)

1801 California Street, Suite 2800,

Denver, CO 80202

Bill Stark applies his 22 years of experience in engineering and environmental science to due diligence assessment of energy projects and to siting, permitting, and compliance assessments for industrial facilities, utilities, and municipalities. Mr. Stark is also involved in the technical analyses of the impacts on the environment from energy industry facilities, including oil and gas production facilities, pipeline operations, refineries, chemical plants, as well as power generation facilities and transmission lines. He provides a broad range of project management services and technical assistance to energy industry clients.

His experience covers all air quality issues, including permitting and agency negotiations, compliance, modeling, development and implementation of ambient air monitoring programs, met data collection, session initiation protocol (SIP) mapping, and environmental impact statements. Mr. Stark also has extensive experience working with power generation, including natural gas and coal-fired power plants, cogeneration facilities, and facilities upstream of power plants, such as coal mines, natural gas production, and transmission facilities. Additionally, Mr. Stark has been involved in the numerous oil and gas industry projects ranging from upstream production to downstream refining and marketing.

Mr. Stark directs and participates in the development and review of Emission Control Studies and Environmental Compliance Plans for both new and existing industrial facilities. A major consideration recently has been the compliance requirements resulting from pending and proposed legislation affecting coal-fired power plants. Issues addressed include permitting and retrofit considerations, compliance with emissions requirements, quality levels for both air and water, and the design of monitoring and record keeping programs for continued demonstration of compliance. Mr. Stark also provides project management services and technical assistance for the federal and state permitting of industrial facilities.

IX. QUALITY ASSURANCE

The Mathai & Associates Team has combined experience of approximately 87 years of processing AQCS ADP evaluations, rate cases and other utility regulatory matters. We assign responsibilities on the basis of each one's expertise and assess the work progress on a weekly basis and make progress reports to the Advocacy Staff to assure that our client's time schedule is adhered to, while addressing all identified and potential issues with proper research and recommendations. Our preliminary cursory review of the Applications give us great confidence that we will be able to meet NDPSC's initial schedule set out in the RFP. Given the substantial experience of the Mathai & Associates Team, these issues are quite familiar to the ultimate witnesses to be assigned. We have previously addressed and sponsored testimony on virtually all of these issues or similar issues in multiple cases before different jurisdictions. Quality of performance will be monitored through ongoing discussions during the investigation as well as the resulting written and oral testimony.

SECTION X – DELIVERABLE WORK PRODUCTS

X. DELIVERABLE WORK PRODUCTS

As evidence of completion of the major work elements, Mathai & Associates will provide the following work products:

1. Draft testimonies and Preliminary Exhibits
2. Summary of written testimony, if required
3. Final Written Testimonies and Exhibits
4. Oral Testimonies at Hearings
5. Related Work papers
6. Weekly work status reports or as needed

XI. PROGRESS REPORTS

Throughout all phases of work, Mathai & Associates will provide periodic Progress Reports as required by the NDPSC, or its designee. The report will consist of the following information:

1. Comparison of actual to planned progress in carrying out all of Mathai & Associates' tasks during the previous time period.
2. Identification of actual or potential problems in completing the work with an assessment of their probable impacts and any recommended solutions to the problems.

SECTION XII – ESTIMATED COMPLETION DATES

XII. ESTIMATED COMPLETION DATES

1. Mathai & Associates will comply with the Contract Schedule shown in the RFP Section Three Clause 3.05.
2. Mathai & Associates will participate in an initial engagement work strategy meeting with NDPSC and or its designee(s) to discuss policy objectives relating to the work elements discussed in Section VI-B of this RFP response.
3. During the course of the audit, Mathai & Associates will work closely with the DER Staff of the NDPSC, its Designees(s) and its Attorney(s) to assure that policy issues are addressed on a consistent basis with previous positions expressed by the NDPSC.
4. Mathai & Associates will complete the ADP Evaluation and file the necessary written testimonies and recommendations as per the schedule in Section Three, Clause 3.05.

XIII. COST PROPOSAL

A. Request for Proposal (RFP): Consulting Services for MDU & Otter Tail ADP

RFP Number: 408.06.11.003 Related Direct Cost

The hourly billing rate used for this proposal for all members of the MARC Team is shown in Section XIV, which is lower than our normal billing rate. The “project work station location” for each member of the MARC Team is their listed address or Mathai & Associates’ office. The estimated hours and total cost per Task is shown below.

PROJECT TASK	NO OF HOURS	TEAM MEMBERS	TOTAL COST (1)
1. Assessment of financial and operational impacts of proposed AQCS Project-- Financial Staff	420	Mathai Sr. Analyst	\$75,900.00
2. Assessment of financial and operational impacts of proposed AQCS Project— Engineering Staff	48	Stark Clark	\$10,800.00
3. Assessment of Project’s Technical Spec. Review-- Engineering	72	Stark Clark	\$16,200.00
4. Testimony, Hearing , Settlement - Financial	80	Mathai	\$14,000.00
5. Testimony, Hearing, Settlement -- Engineering	56	Stark Or Clark	\$12,600.00
Total Hours and Cost	676 Hours		\$129,500.00
(1) Total cost is based on an average hourly rate of Experts assigned to the task.			

All travel, accommodation, Perdiem and incidental charges would be billed as incurred at actual cost and estimates are shown in a separate Schedule below. Travel time of 8 hours per day will be charged as part of Travel and Perdiem.

SECTION XIII –COST PROPOSAL

Travel Costs and Other Expenses

The estimated travel costs for each MARC Team member to Bismarck, ND, are shown below. Every effort will be made to book the lowest cost coach airfare assuming adequate notice is provided.

<u>Individual</u>	<u>Air Fare*</u>	<u>Hotel/ Perdiem/ Other</u>
George Mathai (5 Trips)	\$3750.00	\$4200.00
Ivan Clark (3 trips)	\$2250.00	\$2400.00
William Stark (3)	\$2250.00	\$2400.00
Other Incidental- copying, Faxing, shipping etc.		400.00
Sub-Total by Expense Category	<u>\$8,250.00</u>	<u>\$9000.00</u>
<u>(*Estimated) Total Travel Expense</u>		<u>\$17,250.00</u>

All MARC Team members agree to abide by the travel requirements set forth by the NDPSC.

The MARC Team bills clients at cost for directly incurred expenses such as travel (accommodations, air fare, car rental, meals, and other incidental charges) and overnight delivery charges. Any travel time required will be charged to the client at our normal hourly billing rates.

Payments should be made on a monthly basis based on number of hours worked times the contract rate plus any incidental necessary costs and travel costs for case related matters.

SECTION XIV – COST SECTION/STANDARD BILLING RATES

XIV. STANDARD BILLING RATES

<u>Individual</u>	<u>Normal Hourly Billing Rates</u>	<u>Hourly Billing Rates for this Proposal</u>
George Mathai, CPA	\$250.00	\$195.00
Ivan L. Clark, P.E	300.00	250.00
William Stark, P.E	250.00	225.00
Sr. Rate Analyst (CPA)	175.00	135.00
Rate Analyst II	150.00	125.00

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

XV. PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

Mathai & Associates proposes a team of project personnel with substantial experience in the field of utility regulation, especially in the ADP evaluation and ratemaking process. George Mathai, CPA, the Managing Principal of Mathai & Associates will serve as Project Director and is responsible for the overall work schedule and project control. In such capacity, the Project Director will work closely with members of the project team to insure that all work elements are properly and timely completed. Due to the nature of individual issue area assignments in this case, all members of the Team will be engaged in virtually all of the tasks identified in **Section IV and Section V**. At the present time, it is anticipated that George Mathai CPA will provide Economic and Financial related testimony and Ivan L Clark P.E. and or William Stark P.E. will present Technical and Engineering related testimony regarding the prudence of the Big Stone Air Quality Control System investments, on behalf of the Advocacy Staff.

During this engagement, the Project Director will provide the NDPSC Project Manager with weekly status reports outlining the progress of the project and identifying any known or potential problems impeding the project along with recommended solutions thereto. It is our intent to immediately notify the Staff of any problems which could materially impact the project's completion in order for the requisite corrective action to be initiated as soon as practicable. Throughout this engagement, the Project Director will maintain close communication with the NDPSC Staff to coordinate policy considerations, desired changes in project emphasis, and modifications in the planned approach to the RFP's scope of work.

Our team members do have substantial experience with regulation of public utilities, including electric, gas, telecommunications and water regulation issues before the FERC and other regulatory commissions. We also had represented the Advocacy Staff before the NDPSC in another recent rate case. Mathai & Associates has substantial, relevant experience to provide technical assistance to the Staff in determining the project prudence and reasonableness of the air quality control system project costs, as well as the cost of other resource alternatives not chosen, the modeling inputs and sensitivity analysis, and the results as submitted by Montana-Dakota Utilities Company and Otter Tail Power Company. Our detailed Resume and experience is outlined below:

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

EDUCATIONAL BACKGROUND AND EXPERIENCE OF GEORGE MATHAI, CPA

Education: BS, Business Administration, Dallas Baptist University, Dallas, Texas (1974)

Subject Majors: Accounting, Journalism, Management, and Marketing
MPA, New York University (1980)

Professional Registration: Certified Public Accountant,
State of Oklahoma #7999 (1985)

Professional Affiliations: Member of Oklahoma State Society of CPAs
Past Member of NARUC Subcommittees on: Accounting and Finance;
Electric; Gas; and Transportation (1982-2007)
Past Member of AICPA

Public Utility Regulatory Experience:

George Mathai, CPA, the Managing Principal of Mathai & Associates was with the Oklahoma Corporation Commission (OCC) for 27 years. He was the Chief of Commission's Public Utility Division's Accounting and Financial Auditing Division (Division in-charge of Rate Case Processing and Fuel Procurement, CCN & ADP evaluations), and Oklahoma Universal Service Fund. Since October 2007 he had been a regulatory consultant for both regulatory agencies and public utilities. Thus, Mr. Mathai has been engaged full-time in utility regulation for 31 years. He worked extensively in the Rate case processing and revenue requirement determination for 140 electric, gas, telephone, and water utilities; conducted evaluations Certificate of Convenience and Necessity (CCN) and of Advance Determination of Prudence (ADP) on several electric generation and transmission investments while working at the OCC for 28 years; and, conducted Fuel Procurement Practice audits of 69 electric and gas utilities. Additionally, Mr. Mathai held the position of the Administrator of Oklahoma Universal Service Fund (OUSF) disbursements for 52 telephone utilities.

In addition to representing OCC for 28 years, Mr. Mathai had been a Consultant in a recent Rate Case for the NDPSC, Independent Consulting for an Electric Utility on Commission decisions on 12 major regulatory issues from 1975-2010, Technical Advisor for the City of New Orleans, advising the Council both on local utility regulatory matters and representing the Council before the Federal Energy Regulatory Commission (FERC) for 18 months.

Mathai and Associates Regulatory Consultants, LLC

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

Mr. Mathai is currently the Managing Principal of Mathai & Associates Regulatory Consultants, LLC (“Mathai & Associates”). Prior to forming Mathai & Associates, Mr. Mathai was an Executive Consultant with ERG Consulting Group/Legend Consulting Group Limited (“the Consulting Group”). The Consulting Group provides regulatory consulting, consulting engineering, and management consulting services to regulatory agencies and utility companies, including the Council of the City of New Orleans on rate and regulatory matters associated with Entergy New Orleans, Inc., Entergy Louisiana, LLC and Entergy Corporation and its operating subsidiaries. He has filed Revenue Requirement testimony in the recently concluded rate case of Entergy New Orleans Inc.’s Electric and Gas Operations. Mr. Mathai also testified before the Federal Energy Regulatory Commission (“FERC”) regarding Generation System Agreement issues of Entergy Inc.’s Operating Companies on behalf of the Council of City of New Orleans.

Prior to joining the Consulting Group, Mr. Mathai was the Chief of the Accounting and Financial Auditing Division of the Public Utility Division of the Oklahoma Corporation Commission (“OCC”). Mr. Mathai directed the Department and was responsible for determining the revenue requirements, and monitoring the fuel purchase practices of all regulated energy utilities in Oklahoma. Additionally, he participated and testified in several Certificate of Convenience and Necessity (CCN) applications and ADP evaluations of energy, telecom and water utilities.

Concerning rate case processing, Mr. Mathai was in charge of the coordination of OCC’s technical and legal staff, which provided financial and economic analysis and legal recommendations to the three-member statewide elected Commissioners on ratemaking, and other utility regulatory matters. He held several auditing and management positions with OCC’s Public Utility Division, including the Chief of Accounting and Financial Audits, and Chief of Fund Administration for Oklahoma Universal Service Fund (OUSF) and E911 Fund, from August 1980 until October 2007. His professional experience includes electric, gas, water and telecommunications utilities with an emphasis on the development of revenue requirements, jurisdictional cost-of-service allocations, capital structure and rate-of-return studies and evaluations. Additionally, for several years, he was responsible for the fuel procurement practice audits, review and assessment of integrated resource planning (IRP) and fuel portfolio filings by major electric and gas utilities, and long-range fuel supply and capital expansion plans. Additionally, Mr. Mathai was the Chief of the OCC’s Transportation (Motor Carriers) Division’s Requirements, Auditing and Investigation and Tariffs’ Department.

He also has provided successful testimony regarding current and pre-paid pension funding, incentive compensation, cost recovery of New Generation and Transmission Recovery Mechanism (NGTR),

Mathai and Associates Regulatory Consultants, LLC

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

abandoned Black Fox Nuclear Project, settlement of Gas Take-or-Pay contracts, and the Tax Revision Act of 1986 (TRA).

He was successful in Commission's accepting his alternative ratemaking approaches, such as Performance Based Rate Changes (PBRC) and Formula Rate Plans (FRP).

Mr. Mathai has sponsored numerous expert testimonies on several major regulatory issues including Renewable Energy and CCN and ADP evaluations. He had proffered testimonies on all ratemaking areas, including overall revenue requirement, cost of service, system-cost allocations, corporate allocations, jurisdictional cost allocations, rate of return, fuel procurement and pricing. He had also provided testimonies at several times regarding Pension Expenses, Deferred Pension Expenses, Pre-paid pension Expenses, Other Post-Employment Benefits (OPEBs), Incentive Compensation, and Uncollectible Expenses. Additionally, he had provided several testimonies on the following issues: (Only Major Issue List)

- Overall Rate Base and Revenue Requirement Calculation
- Plant in Service (Used and required to be used concept)
- Certificate of Convenience and Necessity (CCN) and ADP Evaluations
- Wind Energy Related Issues/Renewable Energy
- Current and Accumulated Deferred Income taxes
- Accumulated Depreciation and Depreciation Expense
- Cash Working Capital Determination
- Coal and Gas Inventory Calculations
- Prepayments
- Pre-paid Pensions
- Non-Investor supplied Capital
- Construction Work In Progress (CWIP),
- New Generation and Transmission Recovery Mechanism (NGTR),
- Revenues and Proforma Revenues
- Payroll Expenses
- Pensions (Current and Deferred)
- Incentive Compensation
- Employee Benefits (Current and Post)
- Advertisement and Promotional Expenses

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- Outside Services and Regulatory Expenses
- Vegetation Management/Tree Trimming Expense Recovery
- Factoring and Uncollectible Issues
- Overall Cost of Service Determination
- Rider Implementation and Safeguards
- Cost recovery of base rate and incremental Storm Damage costs,
- Hurricane Cost Recovery (Katrina, Rita, Ike and Gustav)
- Fuel Transportation and Capacity Rider Recoveries
- Recovery of Discontinued Black Fox Nuclear Project,
- Settlement of Gas Take-or-Pay contracts,
- The Tax Revision Act of 1986 (TRA),
- Alternative ratemaking approaches
 - Performance Based Rate Changes (PBRC),
 - Formula Rate Plans (FRP)
- Fund Administration (Funding and Disbursements)
 - OUSF
 - E911

Mr. Mathai's earlier experience involved the auditing of healthcare facilities in New York City for the State of New York, as well as several years of work as a journalist.

Mr. Mathai has served on the National Association of Regulatory Utility Commission's Staff Sub-Committees on Accounts, Electric, Gas, and Transportation from 1982 through 2007.

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

A summary of George Mathai’s testimony experience follows:

REPRESENTATIVE LISTING OF TESTIMONY EXPERIENCE OF GEORGE MATHAI, CPA			
Utility Company	Regulatory Agency	Docket No.	Date Filed
Montana-Dakota Utilities	North Dakota PSC	PU-10-124	10/16/10
Entergy New Orleans	City of New Orleans	UD-08-03	11-17-08 1-16-09
Entergy Services, Inc.	Federal Energy Regulatory Commission	ER07-956-000	03-26-08
Arkansas Oklahoma Gas Company (“AOG”)	Oklahoma Corporation Commission	2006000379	2007
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	200600339	2007
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	200600376	2007
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	200600285	2007
Center Point Energy, formerly known as ARKLA Gas Company	Oklahoma Corporation Commission	200600062	2006

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REPRESENTATIVE LISTING OF TESTIMONY EXPERIENCE OF GEORGE MATHAI, CPA			
Utility Company	Regulatory Agency	Docket No.	Date Filed
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	200500361	2006
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	200500425	2006
Center Point Energy, formerly known as ARKLA Gas Company	Oklahoma Corporation Commission	200400187	2005
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	200500151	2005
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	200400610	2005
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	200300076	2005
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	200300076	2004
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	980000683	1998

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

REPRESENTATIVE LISTING OF TESTIMONY EXPERIENCE OF GEORGE MATHAI, CPA			
Utility Company	Regulatory Agency	Docket No.	Date Filed
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	960000214	1997
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	960000116	1996
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	940000477	1995
Center Point Energy, formerly known as ARKLA Gas Company	Oklahoma Corporation Commission	940000354	1994
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	910001144	1993
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	920001394 920001653	1993
Center Point Energy, formerly known as ARKLA Gas Company	Oklahoma Corporation Commission	920001317	1992
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	Consolidated Causes: 00898; 001055; 001005	1992

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

REPRESENTATIVE LISTING OF TESTIMONY EXPERIENCE OF GEORGE MATHAI, CPA			
Utility Company	Regulatory Agency	Docket No.	Date Filed
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	920001342	1992
Empire District Electric Company	Oklahoma Corporation Commission	900001001	1991
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	910001151 910001190	1991
Empire District Electric Company	Oklahoma Corporation Commission	000180	1987
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	000259	1987
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	000260	1987
Arkansas Oklahoma Gas Company (“AOG”)	Oklahoma Corporation Commission	850000079	1985
Center Point Energy, formerly known as ARKLA Gas Company	Oklahoma Corporation Commission	29411	1985
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	29450	1985
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	29562	1985

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REPRESENTATIVE LISTING OF TESTIMONY EXPERIENCE OF GEORGE MATHAI, CPA			
Utility Company	Regulatory Agency	Docket No.	Date Filed
Empire District Electric Company	Oklahoma Corporation Commission	28167	1984
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	28123	1983
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	28069	1983
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	28331	1983
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	27347	1982
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	27068	1982
Empire District Electric Company	Oklahoma Corporation Commission	27144	1981
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	27275	1981
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	26981	1981

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REPRESENTATIVE LISTING OF TESTIMONY EXPERIENCE OF GEORGE MATHAI, CPA			
Utility Company	Regulatory Agency	Docket No.	Date Filed
Oklahoma Natural Gas Company (“ONG”), A Division of ONEOK	Oklahoma Corporation Commission	Various Fuel Clause Audits	1980 – 1992
Center Point Energy, formerly known as ARKLA Gas Company	Oklahoma Corporation Commission	Various Fuel Clause Audits	1980 – 1992
Oklahoma Gas and Electric (“OG&E”)	Oklahoma Corporation Commission	Various Fuel Clauses Audits	1980 – 1992
Public Service Company of Oklahoma (“PSO”), a subsidiary of American Electric Power (“AEP”)	Oklahoma Corporation Commission	Various Fuel Clauses Audits	1980 – 1992
<u>Telecommunications</u> 52 Telephone Utilities	Oklahoma Corporation Commission	Various Rate Case Audits	1980 – 2000
Oklahoma Universal Service Fund (OUSF) and E-911 Fund Administration	Oklahoma Corporation Commission	Various	1997 – 2005 Administrator

SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

William Stark, P.E.

**SAIC Energy, Environment & Infrastructure, LLC (formerly R. W. Beck, Inc.)
1801 California Street, Suite 2800, Denver, CO 80202**

Bill Stark applies his 22 years of experience in engineering and environmental science to due diligence assessment of energy projects and to siting, permitting, and compliance assessments for industrial facilities, utilities, and municipalities. Mr. Stark is also involved in the technical analyses of the impacts on the environment from energy industry facilities, including oil and gas production facilities, pipeline operations, refineries, chemical plants, as well as power generation facilities and transmission lines. He provides a broad range of project management services and technical assistance to energy industry clients.

His experience covers all air quality issues, including permitting and agency negotiations, compliance, modeling, development and implementation of ambient air monitoring programs, met data collection, session initiation protocol (SIP) mapping, and environmental impact statements. Mr. Stark also has extensive experience working with power generation, including natural gas and coal-fired power plants, cogeneration facilities, and facilities upstream of power plants, such as coal mines, natural gas production, and transmission facilities. Additionally, Mr. Stark has been involved in the numerous oil and gas industry projects ranging from upstream production to downstream refining and marketing.

Mr. Stark has authored and presented numerous technical papers on various environmental issues and has chaired technical sessions and participated in panel discussion related to energy and the environment on a national level.

Project Experience

Environmental Reviews

Mr. Stark directs and participates in the development and review of Emission Control Studies and Environmental Compliance Plans for both new and existing industrial facilities. A major consideration recently has been the compliance requirements resulting from pending and proposed legislation affecting coal-fired power plants. Issues addressed include permitting and retrofit considerations, compliance with emissions requirements, quality levels for both air and water, and the design of monitoring and record keeping programs for continued demonstration of compliance. Mr. Stark also provides project management services and technical assistance for the federal and state permitting of industrial facilities. Areas of expertise include siting studies, air quality analyses and permitting,

- **Air Emissions Evaluation** – America Municipal Power, Ohio; Mr. Stark conducted a comprehensive air emissions evaluation of the 200 MW, bituminous coal-fired Gorsuch station. The project included the review of air emission data (SO₂, NO_x, CO, and PM/PM₁₀) from current operations and a comparison of current permit limitations, testing data from mercury (Hg) emissions, and SO₂, and NO_x allowances allocated to the plant with current and future projected operations. In addition, emission control limits defined in the draft Utility Boiler MACT Rule, the draft Clean Air Interstate Rule, and the requirements of new source review were reviewed and evaluated for circulating fluidized bed (CFB) units and integrated coal gasification generation (IGCC) for the potential application of these technologies in repowering the existing turbine generators. The objectives of this review and evaluation were to

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SECTION XV – PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

determine the level of emission controls necessary to meet future regulatory requirements as part of the overall evaluation of the repowering option.

- **Independent Engineering and Economic Analysis** – City of Orrville, Department of Public Utilities (DPU), Ohio; Mr. Stark the analysis of the nominal 60 MW coal-fired electric generating plant, which is owned and operated by the DPU. The main objective for the study was to determine if Orrville should retire existing generation and/or participate in generating projects as part of an overall plan by the American Municipal Power, Inc. (AMP). The evaluation included long-term maintenance requirements, general condition assessment, and potential environmental compliance requirements.
- **Multi-Pollutant Emission Control Study** – Missouri River Energy Services, Missouri; Mr. Stark participated in the preparation of a study to assess the potential impact of pending and proposed legislation affecting coal-fired power plants on the Laramie River Station, a 1,650 MW coal-fired power plant located in Wyoming; Missouri River Energy Services is owner of a portion of the plant.
- **Analysis of Existing and Potential Regulatory Requirements and Emission Control Options** – Rochester Public Utilities, Silver Lake Power Plant, Minnesota; Mr. Stark developed a screening level analysis on a 100 MW intermediate load, coal-fired plant of various emission control options and approximate costs for installation and operation. Mr. Stark evaluated the controls under two scenarios: (1) maintaining the 1999 - 2000 base case emission levels; and (2) installation of “state-of-the-art” pollution controls. The results were presented to the utility board at a public meeting and to the Minnesota Pollution Control Agency.
- **Environmental Impact Statement (EIS)** - Missouri River Energy Services, South Dakota; Mr. Stark reviewed, revised, and prepared supporting studies and documentation as part of the development of the EIS for the proposed 650 MW coal-fired generation unit (Big Stone II); primary focus was on air quality, mercury, and carbon dioxide emissions.
- **Environmental Compliance** – Lake Road Generating Company, Connecticut; In addition to providing independent engineering services to the lenders on the project, Mr. Stark served as the interim environmental compliance manager for the 792 MW combined-cycle power generation plant. He managed day-to-day activities for multi-media environmental compliance for a period of approximately ten months.
- **Owner’s Advisory Services** – Matanuska Electric Association, Alaska; Managing environmental effort for development of a reciprocating engine generation plant. The project involves oversight of consultants implementing an air quality monitoring program, collection of on-site meteorological data, preparation of PSD permit application, modeling using AERMOD, and meetings and negotiations with regulatory agencies.
- **Peaking Facility Compliance Program** – Paducah Power System, Kentucky; Currently managing development of a compliance program for a peaking facility. Project includes siting and permitting services which involves obtaining air permits and providing commissioning coordination and oversight (compliance and emissions guarantee testing, CEMS certification). Ongoing support during operation of the plant includes the development of a comprehensive multi-media compliance program. Training of personnel is in progress with the intent that they will administer the compliance program going forward.
- **Engine NESHAPs Compliance Program Development** – Illinois Municipal Power Agency; Developed emissions program for use as a basis in the estimation of incremental capital and operations and maintenance (O&M) costs for fleet of 147 engines to comply with rule requirements. Prepared

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cost/benefit analysis for each of the 21 member companies. Prepared and issued request for proposals for catalyst retrofits and will monitor construction/installation.

- **Air Quality Permitting and Compliance Support** – Nalco/Exxon Energy Chemicals, Sugar Land, Texas; Provided permitting and compliance support for manufacturing facilities located in Texas, Oklahoma, Louisiana, and Wyoming; work included preparation of air quality permit and permit amendment applications, annual and semi-annual compliance reports, and quarterly CEMS downtime report

Annual Emission Inventory and SARA Reports

Mr. Stark has managed and participated in the preparation of annual emission inventory and SARA reports for approximately 50 industrial facilities. The annual emission inventory is used as a tool for determining compliance with air permit requirements; as a tool in permitting, modeling, and compliance studies; and as the basis for annual emissions fees. Representative projects include:

- **Pennzoil Corporation** – Prepared annual emission inventories for the Diamond ‘M’ and Snyder gas plants and the Galveston Sulfur Terminal all located in Texas
- **Enron Corporation** – Prepared annual emission inventory reports for several pipeline compressor stations and the Bammel gas storage facility in Texas
- **Chevron Corporation** – Prepared the annual emission inventory for the Chevron Port Arthur Refinery and its associated chemical units
- **Sterling Chemicals, Inc.** – Prepared the 2000 and 2001 annual emission inventories and SARA reports for Sterling’s Texas City operations
- **Keys Energy Services** – Prepared the 2001 annual operating report and emission fee calculations for three power generation facilities located in Key West, Florida

Select Publications and Presentations

Mr. Stark has authored, published, and presented numerous technical papers on various environmental issues and has chaired technical sessions and participated in panel discussion related to energy and the environment on a national level.

- *Economics of Carbon Capture and Sequestration*, Energy and Generation Planning Summit, Denver, Colorado, May 12, 2008
- *IGCC vs PC and Carbon Capture and Sequestration*, Presentation and Panelist, Next Generation Lower Carbon Fuel and Power Summit, Denver, Colorado, June 21, 2007
- *Environmental Screening Project*, American Public Power Association, 2004 Engineering and Operations Conference
- *Proposed Air Quality Regulations Affecting Coal-fired Utility Boilers*, Air and Waste Management Association, Rocky Mountain States Section Meeting, March 11, 2004
- *Multi-Pollutant Emission Control: Large Unit vs. Small Unit Retrofit Considerations*, 7th Annual Electric Utilities Environmental Conference, Tucson, Arizona, January 20, 2004
- *Can Emission Control Technology for Coal-fired Boilers Keep Up with Permitted Emission Rates?*, Session Chair, Air and Waste Management Association, 2004 Annual Meeting

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- *Implications of Multi-Pollutant Legislation on Utility Industry Boilers*, Session Chair, Air and Waste Management Association, 2004 Annual Meeting
- *All These Requirements – What Am I Gonna Do Now?*, American Public Power Association, 2003 Engineering and Operations Conference
- *Control and Cost Strategies for Multi-Pollutant Legislation and MACT*, Paper presentation, Air and Waste Management Association 2003 Annual Meeting
- *Multi-Pollutant Legislation and the Potential Effects on Coal-fired Utility Boilers*, Rocky Mountain Electric League, August 2003
- *Planning for Compliance With the Utility Boiler MACT Standard and Multi-Pollutant Legislation*, Sub-bituminous Energy Coalition, April 2003
- *Can Ol' King Coal Clean His Crown?*, Panel discussion co-chair, Air and Waste Management Association 95th Annual Meeting, Baltimore, June 25, 2002
- *How Can We Meet Our Growing Energy Needs in an Environmentally Acceptable Manner?* Panel discussion co-chair, Air and Waste Management Association 95th Annual Meeting, Baltimore, June 25, 2002
- *Development of a Comprehensive Air Quality Compliance Program*, Society of Mining Engineers Annual Meeting and Exhibit, Orlando, Florida, March 1998, co-authored with Kurt Parker
- *Development of a National Emission Inventory Program*, Air & Waste Management Association Conference, "The Emission Inventory: Key to Planning, Permits, Compliance, and Reporting," New Orleans, Louisiana, September 4, 1996
- *Air Quality Permitting Issues Facing Ship Drydock and Repair Facilities and Their Solutions*, Air and Waste Management Association 86th Annual Meeting, Denver, June 13 - 18, 1993, co-authored with James Corcoran

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Ivan L. Clark, P.E.

**SAIC Energy, Environment & Infrastructure, LLC (formerly R. W. Beck, Inc.)
1801 California Street, Suite 2800, Denver, CO 80202**

Mr. Clark provides owner's engineering and advisory services to public and private clients, primarily in the energy market. He applies his more than 35 years of experience to help clients plan and execute capital projects and operate assets with a focus on strategies that mitigate risks. Mr. Clark has supported the planning, analysis, design, and operation of electric utility systems for clients throughout the U.S. and in the U.S. territories of Guam, Puerto Rico, and the Virgin Islands.

Mr. Clark's background includes management of projects and multidisciplinary teams throughout the entire project life cycle. He leads owner's engineering services for new project design and construction and is often involved in the earliest phases of projects to lay the groundwork for their successful development. His project development experience includes more than 50 projects in the areas of power supply planning studies, power plant feasibility studies, technology reviews, pollution control studies, licensing and permitting studies, and site and route selection studies. Mr. Clark has also contributed to the successful execution of numerous independent reviews for project finance, transmission planning studies, and design and construction of electric transmission and substation facilities. Recognized as an industry leader, he has appeared as an expert witness before state regulatory agencies on matters concerning the planning, construction, and licensing of power plants and transmission lines. This includes testimony in nine proceedings before state and regulatory agencies.

A representative sampling of Mr. Clark's project work follows.

- **Analysis of Existing and Potential Regulatory Requirements and Emission Control Options** – Rochester Public Utilities; Silver Lake Power Plant; four coal-fired units with a total capability of 100 MW; managed study that included screening-level analysis of various emission control options and approximate costs for installation and operating emission control scenarios for SO₂, NO_x, PM and Hg were evaluated to maintain future emission at current emissions levels; state-of-the-art controls were evaluated; study results were presented to RPU Board and to Minnesota Pollution Control Agency at two separate public meetings.
- **Multi-Pollutant Control Strategy and Business Plan** – American Municipal Power, Inc.; Ohio; conducted a comprehensive evaluation of alternative emission controls and repowering options for the existing 200 MW, bituminous coal-fired Gorsuch Station; included the review of air emission data (SO₂, NO_x, CO₂, PM/PM₁₀) from current operations and a comparison of current permit limitations, testing data from mercury (Hg) emissions, and SO₂ and NO_x allowances allocated to the plant with current and future projected operations; emission control limits defined in the draft Utility Boiler MACT Rule, the draft Clean Air Interstate Rule, and the requirements of New Source Review. Emission controls and repowering options reviewed and evaluated included wet limestone scrubbing with SCR NO_x control, repowering with CFB units, repowering with (IGCC).
- **Owner's Engineer for Generating Station Project** – American Municipal Power (AMP) Inc.; Meigs County, Ohio; Mr. Clark is currently serving as the Project Manager for the development of a nominal 600 MW natural gas fired combined cycle plant and associated transmission line; owner's engineering services include preliminary project planning/scheduling; Engineering, Procurement, and Construction (EPC) contracting assistance; project feasibility studies to support financing; local

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infrastructure planning and implementation assistance; design reviews; construction monitoring; project progress monitoring and reporting. This generating station is scheduled to be online and operational in early 2015. This project was originally planned and partially developed on a site in southern Ohio to accommodate installation of a 1,000 MW pulverized coal-fired power plant. SAIC provided similar services for the coal plant during early development and EPC contracting. The coal plant was cancelled in November 2009 and AMP is now moving ahead with the combined-cycle plant on the same site.

- **Coal-Fired Power Plant Development Services (Plum Point Project)** – Dynegy/LS Power and Consortium of Municipal Utilities & Cooperatives; Arkansas; Mr. Clark served as Project Manager for the evaluations and technical support to the Municipal participants for the early development of a new 600 MW coal-fired power project now under construction; subsequently SAIC was selected by those participants to provide Owner’s Engineer services throughout all phases of the Project’s development; services included review of agreements, EPC contract costs, regulatory compliance, and cost and schedule assistance; additional services through construction included technical assistance, review of design and construction activities, monitor and review agreements, weekly/monthly progress report reviews, and periodic construction monitoring.
- **Licensing for Oil Shale Facilities** – Getty Oil Company and Cities Service Oil and Gas Corporation; Western Colorado; managed the preparation of environmental licensing strategy studies for two proposed major oil shale development projects for Getty Oil Company and Cities Service Oil and Gas Corporation.
- **Air Dispersion Modeling Analysis** – ARCO Metals, Sebree Plant Potline 4; Henderson, Kentucky; Project manager for air dispersion modeling services to ARCO Metals for the planned addition of a new aluminum reduction potline at the Sebree, Kentucky Plant.
- **Siting and Licensing for 880 MW Coal-Fired Generation Plant and 345/161 kV Transmission Lines** – Big Rivers Electric Corporation; Henderson, Kentucky; provided project management for a team providing siting and routing studies, environmental baseline studies and an environmental impact analysis for two 440 MW coal-fired units and 126 miles of 345 kV and 161 kV transmission lines. Siting studies included both engineering and environmental study components. Environmental studies included baseline and impact analyses of air, water, biology, noise, socioeconomics, earth sciences, history, archaeology, and land use. Federal and state permits for construction and operation of the facility, including the PSD and NPDES permits were secured.
- **Coal-Fired Generation Technology Assessment** – Michigan Public Power Agency; Lansing, Michigan; Project Manager for technical consulting services for the evaluation and comparison of coal-fired generation technologies with respect to performance, reliability, risk, capital costs, O&M costs, environmental characteristics, construction contracting issues and operational considerations. Comparative evaluations were completed for pulverized coal, circulating fluidized bed (CFB) and integrated gasification combined cycle technologies (IGCC).
- **Power Plant Decommissioning** – Keys Energy, Key West, Florida; Mr. Clark served as Project Manager for this project, which included planning for plant decommissioning and implementation of that plan. The Project included an initial evaluation of the scope of asbestos and lead-based paint abatement required for five retired steam electric generating units (boilers and turbines) all enclosed in one large building complex. This included confirmation sampling for both asbestos and lead based paint. Following initial evaluations and review, specifications and contract documents were prepared

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for abatement of asbestos throughout the plant. In addition, additional abatement work was included in the abatement contract for another 35 MW steam generating unit at a separate site. SAIC also provided bid review and recommendations for award of the abatement contract (approximately \$1.8 million). Following contract award, abatement contract management and on-site contract monitoring was provided.

- **Independent Air Compliance Auditing** – Puerto Rico Electric Power Authority, San Juan, Puerto Rico; Project Manager for independent air compliance auditing services for four oil-fired steam electric generating plants, including initial compliance assessment and evaluation and then quarterly audits and review of compliance with opacity emission standards, as required by a Consent Decree between PREPA and USEPA.
- **Clean Air Act Compliance Study** – Henderson Municipal Power and Light; Henderson, Kentucky; evaluated compliance with the 1990 Clean Air Act Amendments of four coal-fired generation units ranging in size from 7 MW to 170 MW.
- **Environmental Permitting and Compliance Services** – N.B. Partners, Ltd.; Bayard, West Virginia; environmental component of major modifications to an 80 MW waste coal-fired CFB project.
- **Coleman Station Air Quality Compliance Study** – Big Rivers Electric Corporation; Henderson, Kentucky; Project Manager for evaluation the ambient air quality compliance for SO₂ associated with installation of a new wet FGD scrubber for three existing 170 MW coal-fired units.
- **Ute Mountain Coal Power Plant Site Evaluation, Southwest Colorado, Ute Mountain Ute Indian Tribe**- Project Manager for review and evaluation of potential sites to develop a mine-mouth coal-fired power plant on the client's territory and for the purpose of utilizing the client's coal reserves. Services included field investigation and evaluation/investigation of siting criteria, including water supply, topography, land use, environmental impacts, transportation interconnections, electrical interconnections, and licensing/permitting risks, as well as preparation of a final report and presentation of the study results to the Tribal Council.

SECTION XVI – OTHER CONTRACTUAL REQUIREMENTS IN THE RFP

XVI. OTHER CONTRACTUAL REQUIREMENTS IN THE RFP

Mathai & Associates has read and understands all other provisions of the RFP which are not specifically mentioned in our response, but required by the North Dakota state statutes and NDPSC rules and regulations. We assure the state and NDPSC that we have already have and or will abide by each one of the provisions as and when it becomes effective during the course of this assignment if we are the selected Consultant in the processing of the NSP Rate case Application.

XVII. REFERENCES

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