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July 10, 2008

#### Via E-Mail and USPS

Chairman Eddie Roberson, Ph.D. c/o Ms. Sharla Dillon Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243

filed electronically in docket office on 07/10/08

Re:

Docket No. 08-00039

In Re: Petition of Tennessee American Water Company to Change and

**Increase Certain Rates** 

Dear Chairman Roberson:

Enclosed please find an original and five (5) copies of the City of Chattanooga's Third Supplemental Discovery Responses to Tennessee American Water Company, which has been filed electronically and served today.

I would appreciate you stamping one copy of the document as "filed," and returning to me in the enclosed, self-addressed and stamped envelope.

With best regards, I am

Sincerely,

Frederick L. Hitchcock

FLH:kwr Enclosures

cc:

Ryan L. McGehee, Esq. (w/encl)

Timothy C. Phillips, Esq. (w/encl.)

David C. Higney, Esq. (w/encl.)

R. Dale Grimes, Esq. (w/encl.)

Ross Ian Booher, Esq. (w/encl.)

J. Davidson French, Esq. (w/encl.)

Adam Futrell, Esq. (w/encl.)

Erin Everitt, Esq. (w/encl.)

Henry M. Walker, Esq. (w/encl.)

Michael A. McMahan, Esq. (w/encl.)

# IN THE TENNESSEE REGULATORY AUTHORITY NASHVILLE, TENNESSEE

IN RE:	)	
	)	
PETITION OF TENNESSEE AMERICAN	)	
WATER COMPANY TO CHANGE AND	)	
INCREASE CERTAIN RATES AND	)	<b>Docket No. 08-00039</b>
CHARGES SO AS TO PERMIT IT TO EARN	)	
A FAIR AND ADEQUATE RATE OF	)	
RETURN ON ITS PROPERTY USED AND	)	
USEFUL IN FURNISHING WATER	)	
SERVICE TO ITS CUSTOMERS	)	

# CITY OF CHATTANOOGA'S THIRD SUPPLEMENTAL DISCOVERY RESPONSES TO TENNESSEE AMERICAN WATER COMPANY

The City of Chattanooga ("City") responds to the Tennessee American Water Company's ("TAWC") discovery requests as follows:

#### **GENERAL OBJECTIONS**

- 1. City objects to all requests that seek information by the attorney-client privilege, the work product doctrine, and/or any other applicable privilege or restriction on disclosure.
- 2. City objects to the definitions and instructions accompanying requests to the extent definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by the Tennessee Rules of Civil Procedure or the rules, regulations, and orders of the Tennessee Regulatory Authority.
- 3. City objects to the definitions of the words "document" or "documents" or "documentation" that accompany the requests, because such definitions are overbroad and unduly burdensome.

- 4. City is providing its objections herein without waiver of, or prejudice to, its right at any later time to raise objections to: (a) the competence, relevance, materiality, privilege, or admissibility of the response, or the subject matter thereof; and (b) the use of any response or subject matter thereof, in any subsequent proceedings.
- 5. City objects to each request to the extent that it is unreasonably cumulative or duplicative or seeks information obtainable from some other source that is more convenient, less burdensome, or less expensive.
- 6. City objects to each request to the extent it is premature such that it seeks information concerning matters about which discovery is ongoing and/or seeks information to be provided by expert witnesses.
- 7. City's specific objections to each request shall be in addition to the General Objections set forth in this section. These General Objections form a part of each discovery response, and they are set forth here to avoid the duplication and repetition of restating them for each discovery response. The absence of a reference to a General Objection in response to a particular request does not constitute a waiver of any General Objection in response to that discovery request. All responses are made subject to and without waiver of City's general and specific objections.

#### **DISCOVERY REQUEST NO. 1:**

Identify each material fact and every document that you rely on to support your contention(s), position(s) or belief(s) that any of the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 08-00039 should not be approved by the Tennessee Regulatory Authority ("TRA").

#### **RESPONSE NO. 1:**

Consistent with its General Objections, City will not respond to the extent this or other Requests seek information that is privileged or constitutes attorney work product. Without waiving any such objections, counsel for City have not yet identified all of the facts and documents upon which City will rely. Discovery disputes continue to be pending, without resolution. Additionally, information is being developed in connection with expert testimony following the receipt, after the close of business on July 3, 2008, of the Hearing Officer's Order establishing an Amended Procedural Schedule. As City has explained, it is not possible to complete the necessary analysis and development within the time frame set forth in the original procedural schedule or the amended procedural schedule. Accordingly, City anticipates that it will continue to develop facts and documents upon which it will rely to support its position that TAWC's rate request is excessive and unreasonable.

Subject to the foregoing, City will rely upon information disclosed by TAWC in response to discovery requests of City and other Intervenors in Docket No. 08-00039 and Docket No. 06-00290. City also anticipates that it will use information included in filings submitted by TAWC and information contained in testimony, hearings, and conferences held in this Docket and Docket No. 06-00290.

City anticipates that it will use the Sarbanes-Oxley Act and regulations, standards, and other interpretive documents related thereto.

To the extent that TAWC has continuing concerns regarding the sufficiency of City's discovery response, City will work in good faith with TAWC to resolve these concerns.

City reserves the right to supplement its responses.

#### **DISCOVERY REQUEST NO. 2:**

Identify all persons known to you, your attorney, or other agent(s) who have knowledge, information or possess any document(s) or claim to have knowledge, information or possess any document(s) which support your answer to Discovery Request No. 1 above.

#### **RESPONSE NO. 2:**

Such persons include the employees and consultants of TAWC and its Affiliates who have knowledge of information responsive to the Intervenors' discovery requests and to the TRA Staff data requests. See also Response to Requests Nos. 1 and 4.

To the extent that TAWC has continuing concerns regarding the sufficiency of City's discovery response, City will work in good faith with TAWC to resolve these concerns.

City reserves the right to supplement its responses.

#### **DISCOVERY REQUEST NO. 3:**

Produce each document, photograph, or any other article or thing whatsoever, which refers or relates to any part of your contentions(s), position(s) or belief(s) that any of the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 08-00039 should not be approved, whether as to the issues of credibility or any other issue.

#### RESPONSE NO. 3:

<u>See</u> Responses to Requests Nos. 1 and 2. The requested information includes, without limitation, the pre-filed testimony and supporting exhibits of Mr. Joe Van den Berg as well as information responsive to the Intervenors' discovery requests and to TRA Staff data requests.

To the extent that TAWC has continuing concerns regarding the sufficiency of City's discovery response, City will work in good faith with TAWC to resolve these concerns.

City reserves the right to supplement its responses.

#### **DISCOVERY REQUEST NO. 4:**

Identify any person you intend to call as a fact or expert witness (including, but not limited to, the persons referred to in paragraph 4 of your "Joint Objection of the Intervenors to Discovery Question Limits for the Initial Rounds of Discovery," in which you state "Chattanooga and the CMA have also retained consultants who will likely offer testimony on issues materially affecting the amount and application of the Company's proposed rate increase, such as issues concerning the I.C.A.R. and the rate design"), the subject matter of the witness' testimony, the substance of the facts and opinions to be expressed and the basis and reasons therefor, the data, documents, materials and other information shown to, relied upon, created by or considered by the witness as part of this case and/or as a basis in forming his or her opinions, any exhibits to be used as a summary of or support for each such opinion, the qualifications of the witness, including a full resume, a list of all publications authored by the witness, the compensation to be paid for the study and testimony, and a listing of any other cases in which the witness has testified at trial or by disposition.

#### **RESPONSE NO. 4:**

The City has retained the services of experts for consultation in preparation for the hearing of this matter. To the extent these experts are not called as witnesses, the identity of, facts known by, or opinions of such experts are not discoverable under Rule 26.04(B), Tenn. R. Civ. P.

Following the receipt, after the close of business on Thursday, July 3, 2008, of the Hearing Officer's Order attaching an Amended Procedural Schedule, the City has determined that it will present expert testimony by Mr. Michael J. Majoros, Jr., who is the vice president of the firm Snavely King Majoros O'Connor & Lee, Inc. Mr. Majoros has not yet completed the

development of the scope of his testimony, but, in general, he is expected to testify on the following subjects:

- The consistency, or lack thereof, of the report appended to the pre-filed testimony of Mr. Joe Van den Berg with the TRA's Order in Docket No. 06-00290;
- The consistency, or lack thereof, of the report appended to Mr. Joe Van den Berg's testimony with the requirements of the Sarbanes-Oxley Act;
- The analysis and conclusions set forth in the report appended to Mr. Joe Van den Berg's pre-filed testimony.

A copy of Mr. Majoros' resume is attached.

To the extent that TAWC has continuing concerns regarding the sufficiency of City's discovery response, City will work in good faith with TAWC to resolve these concerns.

City reserves the right to supplement its responses.

Respectfully submitted,

Rw

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Telephone: (423) 757-5338

Attorneys for the City of Chattanooga

#### **CERTIFICATE OF SERVICE**

This is to certify that the undersigned has this day served a true and correct copy of the foregoing pleading by electronic mail and by depositing same in the United States mail, postage prepaid, and addressed to the following:

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This the 10<sup>th</sup> day of July, 2008.

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Frederick L. Hitchcock

#### Experience

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

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

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

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

Mr. Majoros conducted and assisted in various management and regulatory consulting projects in the public utility field, including preparation of electric system load projections for a group of municipally and cooperatively owned electric systems; preparation of a system of accounts and reporting of gas and oil pipelines to be used by a state regulatory commission; accounting system analysis and design for rate proceedings involving electric, gas, and telephone utilities. Mr. Majoros provided onsite management accounting and controllership assistance to a municipal electric and water utility. Mr. Majoros also assisted in an antitrust proceeding involving a major electric utility. He submitted expert testimony in FERC Docket No. RP79-12 (El Paso Natural Gas Company), and he coauthored 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 parttime basis in the following positions: Assistant Legislative Auditor — State of Maryland, Staff Accountant — Robert M. Carney & Co., CPA's, Staff Accountant — Naron & Wegad, CPA's, Credit Clerk — Montgomery Wards.

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

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

#### Education

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

#### **Professional Affiliations**

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

#### Publications, Papers, and Panels

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

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

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

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

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

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

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

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

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

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

### State Legislative Bodies

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

### Federal Regulatory Agencies

Date	Agency	Docket	Utility
1979	FERC-US <u>19</u> /	RP79-12	El Paso Natural Gas Co.
1980	FERC-US <u>19</u> /	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 <u>32</u> /	98-137 (Ex Parte)	All LECs
1999	FCC <u>32</u> /	98-91 (Ex Parte)	All LECs
1999	FCC <u>32</u> /	98-177 (Ex Parte)	All LECs
1999	FCC <u>32</u> /	98-45 (Ex Parte)	All LECs
2000	EPA <u>35</u> /	CAA-00-6	Tennessee Valley Authority
2003	FERC 48/	RM02-7	All Utilities
2003	FCC 52/	03-173	All LECs
2003	FERC	ER03-409-000,	Pacific Gas and Electric Co.
		ER03-666-000	
2005	US District Court,	CV 01-B-403-NW	Tennessee Valley Authority
	Northern District of		
	AL, Northwestern		
	Division 55/56/57/		
		State Regulatory Age	ncies
1000	84 1 47/	DDU 557/550	Masters Mass Floo Co
1982	Massachusetts <u>17</u> /	DPU 557/558	Western Mass Elec. Co.
1982	Illinois <u>16</u> /	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland <u>8</u> /	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland <u>8</u> /	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey <u>14</u> /	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland <u>8</u> /	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania <u>13</u> /	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
1984	Idaho <u>18</u> /	U-1000-70	Mt. States Tel. & Telegraph
1984	Colorado 11/	1655	Mt. States Tel. & Telegraph

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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 <u>8</u> /	7851	C&P Tel. Co.
1985	California 10/	I-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania <u>3</u> /	R-850174	Phila. Suburban Water Co.
1985	Pennsylvania <u>3</u> /	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania <u>3</u> /	R-850299	General Tel. Co. of PA
1986	Maryland <u>8</u> /	7899	Delmarva Power & Light Co.
1986	Maryland <u>8</u> /	7754	Chesapeake Utilities Corp.
1986	Pennsylvania <u>3</u> /	R-850268	York Water Co.
1986	Maryland <u>8</u> /	7953	Southern Md. Electric Corp.
1986	Idaho <u>9</u> /	U-1002-59	General Tel. Of the Northwest
1986	Maryland <u>8</u> /	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania 3/	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania 3/	C-860923	Bell Telephone Co. of PA
1987	lowa 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	lowa 6/	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia 7/	869	Potomac Electric Power Co.
1989	lowa 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 <u>3</u> /	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 <u>8</u> /	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.
1993	New Jersey 1/	GR93040114	New Jersey Natural Gas. Co.
1993 	INGM DEIDEN TI	01/30040114	I New Jersey Matural Cas. Co.

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

2001	Indiana <u>29/41</u> /	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 <u>3</u> /	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 <u>3/</u>	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	Visconsiii 45/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 38/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas
2000	140W delacy 17	27.0200000	Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company
2004	Kentucky 36/	2003-00434,00433	Kentucky Utilities, Louisville Gas & Electric

2004	Florida 50/ 54/	031033-EI	Tampa Electric Company
2004	Kentucky 36/	2004-00067	Delta Natural Gas Company
2004	Georgia 23/	18300, 15392, 15393	Georgia Power Company
2004	Vermont 46/	6946, 6988	Central Vermont Public Service
			Corporation
2004	Delaware 24/	04-288	Delaware Electric Cooperative
2004	Missouri 58/	ER-2004-0570	Empire District Electric Company
2005	Florida 50/	041272-EI	Progress Energy Florida, Inc.
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

# PARTICIPATION AS NEGOTIATOR IN FCC TELEPHONE DEPRECIATION RATE REPRESCRIPTION CONFERENCES

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

# PARTICIPATION IN PROCEEDINGS WHICH WERE SETTLED BEFORE TESTIMONY WAS SUBMITTED

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

### Clients

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