

January 3, 2011

Via E-Mail and USPS

Chairman Mary Freeman  
c/o Ms. Sharla Dillon  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37243

filed electronically in docket office on 01/04/11

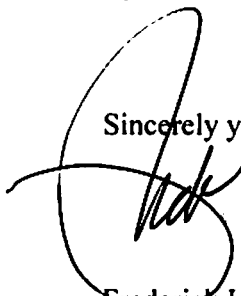
**Re: Petition of Tennessee American Water Company  
Docket No. 10-00189**

Dear Chairman Freeman:

Enclosed please find an original and five (5) copies of The City of Chattanooga's First Supplemental Responses to the First Discovery Requests of Tennessee American Water Company. I would appreciate you stamping the extra copy of each document as "filed," and returning it to me in the enclosed, self-addressed and stamped envelope.

With best regards, I am

Sincerely yours,



Frederick L. Hitchcock

FLH/meb  
Enclosures

Chairman Mary Freeman  
c/o Ms. Sharla Dillon  
January 3, 2011  
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cc: Mr. J. Richard Collier (w/encl.)  
Mr. Vance L. Broemel (w/encl.)  
Mr. T. Jay Warner  
Mr. Ryan L. McGehee  
Ms. Mary L. White  
Mr. David C. Higney (w/encl.)  
Mr. Henry M. Walker (w/encl.)  
Mr. Michael A. McMahan (w/enc.)  
Mr. R. Dale Grimes (w/encl.)  
Mr. Mark Brooks (w/encl.)  
Mr. Scott H. Strauss (w/encl.)  
Ms. Katharine M. Mapes  
Mr. Donald L. Scholes (w/encl.)  
Ms. Kelly Cashman-Grams (via email; w/encl.)  
Ms. Monica Smith-Ashford (via email; w/encl.)  
Ms. Shilina Chatterjee Brown (via email; w/encl.)

**BEFORE THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

<b>IN RE:</b>	)	
	)	
<b>PETITION OF TENNESSEE AMERICAN</b>	)	<b>Docket No. 10-00189</b>
<b>WATER COMPANY TO CHANGE AND</b>	)	
<b>INCREASE CERTAIN RATES AND</b>	)	
<b>CHARGES.</b>	)	

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**THE CITY OF CHATTANOOGA'S FIRST SUPPLEMENTAL RESPONSES TO THE  
FIRST DISCOVERY REQUESTS OF TENNESSEE AMERICAN WATER COMPANY**

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The City of Chattanooga ("the City"), by and through counsel, hereby serves its Supplemental Responses to certain of the First Discovery Requests propounded by Tennessee-American Water Company.

**RESTATEMENT OF GENERAL OBJECTIONS**

(1) The City objects to all requests that seek information protected by the attorney-client privilege, the work product doctrine, and/or any other applicable privilege or restriction on disclosure.

(2) The 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) The 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) The 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) The 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) The 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 experts who have been consulted by counsel but as to whom a decision has not yet been made concerning testimony at the hearing in this matter.

(7) The 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 with respect to that discovery request. All responses are made subject to and without waiver of the City's general and specific objections.

**DISCOVERY REQUEST NO. 1:**

Identify each document that you anticipate you will rely on in opposition to the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 10-00189.

**RESPONSE NO. 1:**

Counsel for the City have not yet identified the facts and documents upon which the City will rely. Such facts and documents will include information responsive to the Intervenor's

discovery requests and to TRA staff data requests. TAWC has not yet provided information and documents responsive to the Intervenor's requests. Without waiving its objections, following receipt of TAWC's complete discovery responses, the City will finish its review and will supplement this response.

**DISCOVERY REQUEST NO. 2:**

Identify all persons known to you who have or claim to have knowledge, information, or possess any document(s) that 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 Intervenor's discovery requests and the TRA Staff data requests, the TRA staff, persons associated with other Intervenor's, and witnesses to be offered by the parties. Without waiving its objections, to the extent that the City identifies other individuals with the requested information, it will supplement this response.

**DISCOVERY REQUEST NO. 3:**

Identify any person you intend to call as a fact witness, the subject matter of the witness' testimony, the substance and basis of the facts to be testified to, the data, documents, materials or other information shown to, relied upon, created by or considered by the witness as part of this case, any exhibits to be used by the witness, a full resume for the witness, the compensation to be paid for the testimony, and a listing of any other cases in which the witness has testified at trial or by deposition.

**RESPONSE NO. 3:**

The City has not yet identified fact witnesses that it will call. Without waiving its objections, to the extent that the City identifies fact witnesses that it will call, it will supplement this response.

**DISCOVERY REQUEST NO. 4:**

Identify any person you intend to call as an expert witness, the subject matter of the witness' testimony, the substance and basis of the facts and opinions to be expressed, the data, documents, materials or 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, by deposition or submitted written testimony.

**RESPONSE NO. 4:**

The City has consulted with certain experts in preparation for the hearing of this matter. These experts may not be called as witnesses and, therefore, the identity of, facts known by, or opinions held by such experts are not discoverable under Rule 26(4)(B), Tennessee Rules of Civil Procedure, until a decision is made by the City that they will be called as trial witnesses. A decision cannot be made by the City with respect to utilization of such experts as trial witnesses until TAWC fully responds to the Intervenors' discovery requests and such responses can be analyzed by the City and its consulting experts. Without waiving its objections, following receipt of TAWC's complete discovery responses, City will finish its review and will supplement this response if necessary.

**SUPPLEMENTAL RESPONSE NO. 4:** City will call as an expert witness Kimberly

H. Dismukes, 5800 One Perkins Place Drive, Suite 5-F, Baton Rouge, Louisiana 70808.

Attached as TAWC-1-04 Supplement is a description of Ms. Dismukes' qualifications. The subject matter of Ms. Dismukes' testimony, the substance and basis of the facts and opinions to be expressed, the data, documents, materials or other information relied upon by Ms. Dismukes and exhibits to presented by Ms. Dismukes have not yet been determined. It is anticipated that Ms. Dismukes will address topics that will include, without limitation, affiliate transactions, service company charges, TAWC's "benchmarking" methodology, and TAWC's "market cost" approach.

**DISCOVERY REQUEST NO. 5:**

Please identify and produce any and all engagement letters, expert reports and work papers (including drafts) created by or provided to any expert or other witness.

**RESPONSE NO. 5:**

Any engagement letters with consulting experts are not discoverable under Rule 26(4)(B), Tennessee Rules of Civil Procedure, until a decision is made by the City that the consulting experts will be called as trial witnesses. As noted in response to the previous request, a decision cannot be made by the City with respect to utilization of such experts as trial witnesses until TAWC fully responds to the Intervenor's discovery requests and such responses can be analyzed by the City and its consulting experts. Without waiving its objections, following receipt of TAWC's complete discovery responses, City will finish its review and will supplement this response if necessary.

**DISCOVERY REQUEST NO. 6:**

Please produce in electronic media (Word, Excel, or other Microsoft Office compatible format) and in hard copy all work papers and other documents, created by or relied upon by all City witnesses.

**RESPONSE NO. 6:**

The requested information has not yet been developed by the City and therefore cannot be provided at this time. Without waiving its objections, City will supplement its responses to this request after the information sought becomes available.

**DISCOVERY REQUEST NO. 7:**

Please identify and produce a copy of all trade articles, journals, treatises, speeches and publications of any kind in any way utilized or relied upon by any of the City's proposed expert witnesses in evaluating, reaching conclusions or formulating an opinion in the captioned matter as well as all articles, journals, speeches, or books written or co-written by any City witness.

**RESPONSE NO. 7:**

The City has consulted with certain experts in preparation for the hearing of this matter. These experts may not be called as witnesses and, therefore, the identity of, facts known by, or opinions held by such experts are not discoverable under Rule 26(4)(B), Tennessee Rules of Civil Procedure until a decision is made by the City that they will be called as trial witnesses. A decision cannot be made by the City with respect to utilization of such experts as trial witnesses until TAWC fully responds to the Intervenor's discovery requests and such responses can be analyzed by the City and its consulting experts. Without waiving its objections, following

receipt of TAWC's complete discovery responses, City will finish its review and will supplement this response, if necessary.

**DISCOVERY REQUEST NO. 8:**

Please identify and produce any and all documentation, items, reports, data, communications, and evidence of any kind that the City intends to offer as evidence at the hearing or to refer to in any way at the hearing.

**RESPONSE NO. 8:**

The requested information has not yet been developed by the City and therefore the Request cannot be provided at this time. Without waiving its objections, City will supplement its responses to this request after the information sought becomes available.

**DISCOVERY REQUEST NO. 9:**

If you believe that TAWC has made any admission or statement against interest that contradicts the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 10-00189, please state with specificity any and all admissions or statements against interest allegedly made by TAWC. For each such admission or statement against interest state:

- a. The identity of the person making each admission or statement;
- b. The location where each admission or statement was made;
- c. The date and time each admission or statement was made;
- d. The identity of all persons present when each admission or statement was made; and
- e. Identify all documents which refer or relate to each admission or statement and attach copies of said documents hereto.

**RESPONSE NO. 9:**

Without waiving its objections, following receipt of TAWC's complete discovery responses, City will finish its review and will supplement this response.

**DISCOVERY REQUEST NO. 10:**

Please state the City's position as to the amount of the revenue requirement to which TAWC was entitled in Docket Nos. 08-00039 and 06-00290 and the amount actually awarded by the Tennessee Regulatory Authority in each of those respective cases.

**RESPONSE NO. 10:**

The City objects to this request on the grounds (i) that the request seeks information that is not relevant to these proceedings and is not likely to result in the discovery of relevant information; and (ii) that the information sought, to the extent that it exists, is obtainable from some other sources, i.e., public filings in the possession of TAWC, that are more convenient, less burdensome and less expensive.

**SUPPLEMENTAL RESPONSE NO. 10:** The City expressed no position as to the total amount of the revenue requirement to which TAWC was entitled in Docket Nos. 08-00039 and 06-00290.

**DISCOVERY REQUEST NO. 11:**

Please identify, other than your attorneys, each person who provided information or participated in the preparation of the responses to each of these discovery requests, and for each such person specify the responses for which he or she provided information or participated in preparing.

**RESPONSE NO. 11:**

Other than consulting experts, whose identities are not discoverable under Rule 26(4)(B), Tennessee Rules of Civil Procedure until a decision is made by the City that they will be called as trial witnesses, none.

**DISCOVERY REQUEST NO. 12:**

Identify all persons with whom you consulted prior to answering these discovery requests.

**RESPONSE NO. 12:**

Other than consulting expert(s), whose identity is not discoverable under Rule 26(4)(B), Tennessee Rules of Civil Procedure until a decision is made by the City that they will be called as trial witnesses, none.

**DISCOVERY REQUEST NO. 13:**

Please identify all documents reviewed by you to respond to these discovery requests.

**RESPONSE NO. 13:**

The City has reviewed various portions of the pre-filed testimony by TAWC, responses to the data requests of the TRA, and the testimony and documents produced in previous TAWC rate cases.

**DISCOVERY REQUEST NO. 14:**

Produce all documents identified or specified in your answers or responses to the discovery requests.

**RESPONSE NO. 14:**

The City objects to this request on the ground that TAWC has in its possession the documents and information identified or specified herein.

Respectfully Submitted,

OFFICE OF THE CITY ATTORNEY

By: 

Michael A. McMahan (BPR No. 000810)

Valerie L. Malueg (BPR No. 028763)

Special Counsel

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[hnorth@cbslawfirm.com](mailto:hnorth@cbslawfirm.com)

### CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing pleading was emailed and was served upon the following person(s) via ☐ hand delivery or ☒ United States first class mail with proper postage applied thereon to ensure prompt delivery:

Mr. J. Richard Collier  
General Counsel  
State of Tennessee  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

Mr. Vance L. Broemel  
Mr. T. Jay Warner  
Mr. Ryan L. McGehee  
Ms. Mary L. White  
Office of the Attorney General  
Consumer Advocate and Protection Division  
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425 5<sup>th</sup> Avenue North  
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Mr. R. Dale Grimes  
Bass, Berry & Sims PLC  
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Mr. David C. Higney  
Grant, Konvalinka & Harrison, P.C.  
Ninth Floor, Republic Centre  
633 Chestnut Street  
Chattanooga, TN 37450-0900

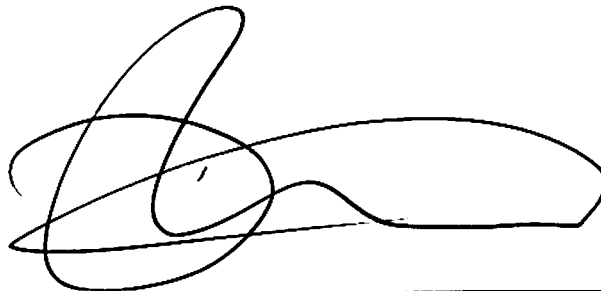
Mr. Henry M. Walker  
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Mr. Mark Brooks  
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Mr. Scott H. Strauss  
Ms. Katharine M. Mapes  
Spiegel & McDiarmid LLP  
1333 New Hampshire Avenue, NW  
Washington, DC 20036

Mr. Donald L. Scholes  
Branstetter, Stranch & Jennings, PLLC  
227 Second Avenue, North, Fourth Floor  
Nashville, TN 37201

This 3<sup>rd</sup> day of January, 2011.

A handwritten signature in black ink, appearing to read 'Frederick L. Hitchcock', written over a horizontal line.

Frederick L. Hitchcock

## **APPENDIX I**

**KIMBERLY H. DISMUKES**

### **QUALIFICATIONS**

**Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

A. I graduated from Florida State University with a Bachelor of Science degree in Finance in March, 1979. I received an M.B.A. degree with a specialization in Finance from Florida State University in April, 1984.

**Q. WOULD YOU PLEASE DESCRIBE YOUR EMPLOYMENT HISTORY IN THE FIELD OF PUBLIC UTILITY REGULATION?**

A. In March of 1979 I joined Ben Johnson Associates, Inc., a consulting firm specializing in the field of public utility regulation. While at Ben Johnson Associates, I held the following positions: Research Analyst from March 1979 until May 1980; Senior Research Analyst from June 1980 until May 1981; Research Consultant from June 1981 until May 1983; Senior Research Consultant from June 1983 until May 1985; and Vice President from June 1985 until April 1992. In May 1992, I joined the Florida Public Counsel's Office, as a Legislative Analyst III. In July 1994 I was promoted to a Senior Legislative Analyst. In July 1995 I started my own consulting practice, Acadian Consulting Group, which specializes in the field of public utility regulation. I am the Managing Partner and Senior Research Consultant for Acadian Consulting Group.

**Q. WOULD YOU PLEASE DESCRIBE THE TYPES OF WORK THAT YOU HAVE PERFORMED IN THE FIELD OF PUBLIC UTILITY REGULATION?**

A. Yes. My experience has ranged from analyzing specific issues in a rate proceeding to managing the work effort of a large staff in rate proceedings and other administrative dockets. I have prepared testimony, interrogatories and production of

documents, assisted with the preparation of cross-examination, and assisted counsel with the preparation of briefs. Since 1979, I have been actively involved in more than 200 regulatory proceedings throughout the United States.

I have analyzed cost of capital and rate of return issues, revenue requirement issues, public policy issues, market restructuring issues, and rate design issues, conservation mechanisms, decoupling and lost revenue, class cost of service studies, involving telephone, electric, gas, water and wastewater, and railroad companies. I have also examined performance measurements, performance incentive plans, and the prices for unbundled network elements related to telecommunications companies. In addition, I have audited the purchased gas and fuel adjustment clauses.

**Q. PLEASE DESCRIBE NATURAL GAS PROCEEDINGS IN WHICH YOU HAVE BEEN INVOLVED?**

A. Below is a summary of the natural gas proceedings in which I have been involved.

Audit Report and Expert Testimony: Docket No. U-27196, Sub-Docket A (Settled 2007). Before the Louisiana Public Service Commission. In Re: Commission Audit of the Purchased Gas Adjustment Filings of CenterPoint Energy-Arkla. On behalf of the Louisiana Public Service Commission. Issues: cost recovery, purchased gas adjustment clause, affiliate transactions, gas procurement practices, forecasting, natural gas markets, and conformance with PSC regulations.

Audit Report: Docket No. U-26721 (Settled 2007). Before the Louisiana Public Service Commission. In Re: Commission Audit of Purchased Gas Adjustment Filings of Reliant Energy-Entex Pursuant to Commission General Order Dated March 24, 1999. On behalf of the Louisiana Public Service Commission. Issues: cost recovery, purchased gas adjustment clause, affiliate transactions, gas procurement practices, forecasting, natural gas markets, and conformance with PSC regulations.

Expert Report: In Re: Evangeline Gas Company, (January 2005). On behalf of Evangeline Gas Company. Issues: purchased gas adjustment clause, accounting for gas costs, and gas recovery mechanisms.

Expert Testimony: Docket No. U-25117 (2002). Before the Louisiana Public Service Commission. In Re: Commission Audit of Purchased Gas Adjustment Filings of Louisiana Gas Service Company pursuant to Commission General Order Dated March 24, 1999 (Paragraph VI(A)). On behalf of the Louisiana Public Service Commission. Issues: cost recovery, fuel adjustment clause, affiliate transactions, gas procurement practices, forecasting, natural gas markets, and conformance with PSC regulations.

Expert Testimony: Docket No. U-23812 (2000). Before the Louisiana Public Service Commission. In Re: An Investigation into the Allegation Filed by the Plaintiffs Against the Defendants in Case No. 532-085 in the 24th Judicial District Court. (The Rhodes Company Inc. et al versus Citizens Utilities Company (Citizens), LGS Natural Gas Company (LGS Natural), LGS Intrastate Inc., (LGSi) and Louisiana Gas Service Company (LGS). On behalf of the Louisiana Public Service Commission. Issues: cost recovery, fuel adjustment clause, affiliate transactions.

Expert Testimony: Cause Number U-86-100 (1987). Before the Washington Utilities and Transportation Commission. In Re: Washington Utilities and Transportation Commission vs. Cascade Natural Gas Corporation. On behalf of the Washington Utilities and Transportation Commission. Issues: class of service and cost allocation.

Expert Testimony (1986). In Re: Southern Union Gas Company's 1985 Rate Request. Before the Public Utility Regulation Board of El Paso. On behalf of the Public Utility Regulation Board of El Paso. Issues: revenue requirement, affiliate transaction, cost allocations, and class cost of service study.

Expert Testimony (1985). In Re: Southern Union Gas Company's Rate Request. Before the Public Utility Regulation Board of El Paso. On behalf of the Public Utility Regulation Board of El Paso. Issues: accounting issues, affiliate transactions, cost allocations, revenue issues, and class cost of service issues.

**Q. WERE YOU INVOLVED IN PROCEEDINGS RELATED TO ELECTRIC COMPANIES?**

A. Yes. Below is a list of electric proceedings in which I was involved.

Expert Testimony: Docket No. 080677-EI (2009). Before the Florida Public Service Commission. In Re: Petition for Increase in Rates by Florida Power & Light Company. On behalf of the Florida Office of Public Counsel. Issues: ratemaking treatment of acquisition premiums, affiliate transactions, cost allocations between regulated and unregulated affiliates, , and projected billing determinants.

Expert Testimony: Docket No. 090079-EI (2009). Before the Florida Public Service Commission. In Re: Petition for increase in rates by Progress Energy

Florida, Inc. On behalf of the Florida Office of Public Counsel. Issues: ratemaking treatment of affiliate transactions, cost allocations between regulated and unregulated affiliates, and the treatment of revenue recorded below-the-line for ratemaking purposes.

Expert Testimony: Docket No. 050045-EI. (2005). Before the Florida Public Service Commission. In Re: Petition for Rate Increase by Florida Power & Light Company. On behalf of the Florida Office of Public Counsel. Issues: revenue requirement issues and affiliate transactions.

Expert Testimony: Docket No. 04-035-42 (2005). Before the Utah Public Service Commission. In Re: In the Matter of the Application of PacifiCorp for Approval of its Proposed Electric Service Schedules and Electric Service Regulations. On behalf of the Utah Committee of Consumer Services. Issues: affiliate transactions issues including: relationships with coal affiliates, relationships between regulated and nonregulated affiliates, cost allocation methods for allocating costs between affiliated companies; examination of common officers and directors of affiliated companies; examination of time records of employees that exception time report; direct assignment versus cost allocation methodologies; the Massachusetts Formula for cost allocations; and assessment of cost allocation manuals, policies, and documentation.

Expert Testimony: Docket Number 000824-EI (2002). Before the Florida Public Service Commission. In Re: Review of Florida Power Corporation's Earnings, Including Effects Of Proposed Acquisition of Florida Power Corporation By Carolina Power & Light. On behalf of the Florida Office of the Public Counsel. Issues: accounting, merger and acquisition including synergy savings and merger costs, affiliate transactions, ratemaking treatment of acquisition premiums and cost allocations between regulated and unregulated affiliates.

Expert Testimony: Docket No. 001148-EI (2002). Before the Florida Public Service Commission. In Re: Review of the Retail Rates of Florida Power & Light Company. On behalf of the Florida Office of Public Counsel. Issues: accounting, affiliate transactions and cost allocations between regulated and unregulated affiliates.

Expert Testimony: Docket No. 010949-EI (2001). Before the Florida Public Service Commission. In Re: Gulf Power Company Request for a Rate Increase. On behalf of the Florida Office of Public Counsel. Issues: accounting and affiliate transactions.

Expert Testimony: Docket No. 000808-EI (2001). Before the Florida Public Service Commission. In Re: Gulf Power Company; Smith Wetlands Mitigation Plan. On behalf of the Office of the Public Counsel. Issues: Wetlands Mitigation Plan.

Expert Report: (1995). Before the Public Utilities Commission of Nevada. In Re: Preliminary Analysis of Proposed Merger between Washington Water Power Company and Sierra Pacific Power Company. On behalf of the Public Utilities Commission of Nevada. Issues: accounting, financial, and merger.

Expert Testimony: Case Number EM-91-213 (1995). Before the Missouri Public Service Commission. In Re: Application of the Kansas Power and Light Company and KCA Corporation for Approval of the Acquisition of All Classes of the Capital Stock of Kansas Gas and Electric Company, to Merge with Kansas Gas and Electric Company, to Issue Stock and Incur Debt Obligations. On behalf of the Missouri Public Counsel. Issues: accounting issues, financial issues, financial cost modeling, and merger issues.

Expert Testimony: Docket Number 930987-EI (1993). Before the Florida Public Service Commission. In Re: Investigation into Currently Authorized Return on Equity of Tampa Electric Company. On behalf of the Florida Office of the Public Counsel. Issues: authorized return on equity, accounting, and financial issues.

Expert Testimony: Docket Numbers 5640, 6350, 7460, 8363, 9945 (1992). Before the Texas Public Utility Commission. In Re: Application of El Paso Electric Company for Authority to Change Rates. On behalf of the City of El Paso. Issues: accounting issues, prudence, class cost of service studies, and cost allocations.

Expert Testimony: Docket No. 9165 (1990). Before the Texas Public Utility Commission. In Re: Application for a Rate Increase Filed by El Paso Electric Company. On behalf of the City of El Paso. Issues: class cost of service studies; affiliate transactions; excess capacity; off-system sales; financial integrity; rate moderation; demand versus energy factors; customer factors, administrative and general allocations, and the allocation of taxes; coincident peak and non-coincident peak methodologies; and asset and expense functionalization and categorization.

Expert Testimony: Docket No. 6668 (1989). Before the Public Utility Commission of Texas. In Re: Inquiry of the Public Utility Commission of Texas into the Prudence and Efficiency of the Planning and Management of the Construction of the South Texas Nuclear Project. On behalf of the Texas Cities. Issues: prudence of the South Texas Nuclear Project.

Expert Testimony: Docket Number 635 (1987). Before the Texas Public Utility Commission. In Re: The Application of the El Paso Electric Company for a Rate Increase in Certain Municipalities in the State of Texas. On behalf of City of El Paso. Issues: accounting issues, cost allocations, revenue requirement, and class cost of service.

Expert Testimony: Docket No. 5640 (1984). Before the Texas Public Utility Commission. In Re: Application of Texas Utilities Electric Company for a Rate Increase. On behalf of Texas Cities. Issues: financial and accounting matters.

Expert Testimony: Docket No. 83-07-15 (1983). Before the State of Connecticut Department of Utility Control. In Re: Application of the Connecticut Light and Power Company for an Increase in Rates and Revenues. On behalf of Connecticut Office of Consumer Counsel. Issues: financial and accounting matters.

**Q. HAVE YOU BEEN INVOLVED IN PROCEEDINGS REGARDING THE TELECOMMUNICATIONS INDUSTRY?**

A. Yes. Below is a list of proceedings I participated in regarding the telecommunications industry.

Recommendation: Docket No. R-30347 (2008). Before the Louisiana Public Service Commission. In re: AT&T Louisiana Ex Parte, Petition for Modification of Rules and Regulations Necessary to Achieve Regulatory Parity and Modernization. On behalf of the Louisiana Public Service Commission. Issues: deregulation, TSLIRC pricing requirements, and service quality measures.

Expert Testimony: Docket No. 06-11016 (Settled 2007). Before the Public Utilities Commission of Nevada. In Re: Application of Central Telephone Company d/b/a Embarq for Authority to Adjust Wholesale Prices for Unbundled Network Elements. On behalf of the Public Utilities Commission of Nevada. Issues: TELRIC non-recurring rates for UNEs, rate banding, labor costs, loop conditioning, and recurring monthly UNE costs.

Expert Assistance and Recommendation: Docket No. U-22252-Subdocket C (1998-2007) Before the Louisiana Public Service Commission. In Re: BellSouth Telecommunications, Inc. Service Quality Performance Measurements. On behalf of the Louisiana Public Service Commission. Issues: workshops, performance measurements, retail analogs and benchmarks, statistical testing for parity performance, and incentives.

Expert Assistance: Docket No. 04-2004 (2004). Before the Public Utilities Commission of Nevada. In Re: Petition of Verizon California Inc., d/b/a Verizon Nevada, for Review and Approval of its Carrier-to-Carrier Performance Assurance Plan. On behalf of the Bureau of Consumer Protection of Nevada. Issues: performance measurements plan and incentive plan.

Expert Testimony: Docket No. 05-2012 (2004). Before the Public Utilities Commission of Nevada. In Re: Application of Nevada Bell Telephone Company, d/b/a SBC Nevada, to Reclassify Business Subscriber Access Services which are Currently Classified as a Basic Service to Competitive Services in its Reno and

**Carson City Exchanges Only. On behalf of the Bureau of Consumer Protection. Issues: competitive classification and market study.**

**Expert Testimony: Docket No. 03-1022 (2004). Before the Public Utilities Commission of Nevada. In Re: Investigation to Determine the Amount and Treatment of the Proceeds from the Sale of the Telephone Directory Business of Sprint Corporation and its Affiliates Including Sprint-Nevada. On behalf of the Bureau of Consumer Protection of Nevada. Issues: gain on sale.**

**Expert Assistance: Docket No. 03-1036 (2003). Before the Public Utilities Commission of Nevada. In Re: Filing of Nevada Bell Telephone Company for review and approval of its 2003 Performance Measurements Plan and 2003 Performance Incentives Plan. On behalf of the Bureau of Consumer Protection of Nevada. Issues: performance measurements plan and incentive plan.**

**Expert Assistance: Docket No. 03-1041 (2003). Before the Public Utilities Commission of Nevada. In Re: Filing of Sprint of Nevada for Review and Approval of its 2003 Performance Measurements Plan and 2003 Performance Incentives Plan. On behalf of Bureau of Consumer Protection of Nevada. Issues: performance measurements plan, incentive plan, and competitive local exchange companies.**

**Expert Testimony: Docket No. 01-12047 and 01-9029 (2002). Before the Public Utilities Commission of Nevada. In Re: Sprint of Nevada to Continue Participating in the Plan of Alternative Rate Regulation, Including a Request to Increase Basic Local Rates. On behalf of the Bureau of Consumer Protection of Nevada. Issues: revenue requirement, directory revenues, affiliate transactions, revenue projection, and proforma adjustments.**

**Expert Assistance: Docket No. 01-2039 (2002). Before the Public Utilities Commission of Nevada. In Re: The Filing of GTE Nevada for Approval of its Plan for the Reporting and Auditing of Performance Measures and a Plan for Establishing Performance Incentives. On behalf of the Bureau of Consumer Protection of Nevada. Issues: performance measurements plan and incentive plan.**

**Expert Testimony: Docket No. 99-12033 and Docket No. 00-4001 (2001). Before the Public Utilities Commission of Nevada. In Re: Filing by Nevada Bell of Unbundled Network Element (UNE) Nonrecurring Cost Study Pursuant to the Order issued in Docket No. 98-6004; In Re Petition of Nevada Bell for Review and Approval of its Cost Study and Proposed Rates for Conditioning Digital Subscriber Line (DSL) Loops. On behalf of the Public Utilities Commission of Nevada. Issues: TELRIC nonrecurring costs for unbundled loops, ports, ordering, switching; labor rates; and cost recovery for recurring operations support systems.**

**Expert Testimony: Docket No. 01-3001 and 01-1049 (2001). Before the Public Utilities Commission of Nevada. In Re: Petition of Central Telephone Company – Nevada, d/b/a Sprint of Nevada, and Sprint Communications Company L.P. for**

Review and Approval of Proposed Revised Performance Measures; In Re: Petition of Central Telephone Company – Nevada, d/b/a Sprint of Nevada, and Sprint Communications Company L.P. for Review of Performance Measurement Penalties Plan. On behalf of the Bureau of Consumer Protection of Nevada. Issues: performance measurements plan and incentive plan.

Expert Assistance: Docket No. 01-1048 (2001). Before the Public Utilities Commission of Nevada. In Re: The Filing of Nevada Bell Telephone Company for Approval of its Plan for the Reporting and Auditing of Performance Measures and a Plan for Establishing Performance Incentives. On behalf of the Bureau of Consumer Protection of Nevada. Issues: performance measurements plan and incentive plan.

Audit Report and Expert Testimony: Docket No. 01-009-01 and 01-009-02 (2001). Before the California Public Utilities Commission. In Re: Audit of GTE California's Affiliate Transactions. On behalf of the California Office of Ratepayer Advocate. Issues: historical analysis, pricing of services between affiliates, the standards by which affiliate transactions should be examined, the allocation of costs between the regulated and nonregulated operations, asset transfers between affiliates, shared asset allocation methodology, royalty fee, marketing affiliate pricing, cost allocation manual, lease arrangements between affiliates, gain on sale of affiliates, affiliate rules and regulations, and Part 64 and 36 cost allocations.

Expert Testimony: Docket No. U-24714, Subdocket A (2001). Before the Louisiana Public Service Commission. In Re: Final Deaveraging of BellSouth Telecommunications, Inc., UNE Rates Pursuant to FCC CC 96-45 9th Report and Order on 18th Order on Reconsideration Released 11/2/99 to be Established and Submitted for the December Louisiana Public Service Commission Business and Executive Session. On behalf of the Louisiana Public Service Commission. Issues: TELRIC costing principles; developing the costs and prices of unbundled network elements using TELRIC costing model; depreciation rates, fill factors, cost of capital, shared and common costs, structure sharing percentages, cable costs, plant specific and plant nonspecific expenses, switching costs; unbundled network element recurring and non-recurring costs and prices; costs and prices for operational support systems; and deaveraged rates.

Expert Testimony: Docket No. 99-12033 (2000). Before the Public Utilities Commission of Nevada. In Re: Filing by Nevada Bell of its Unbundled Network Element (UNE) Nonrecurring Cost Study pursuant to the Order Issued in Docket No. 98-6004. On behalf of the Public Utilities Commission of Nevada. Issues: TELRIC nonrecurring costs for unbundled loops, ports, ordering, switching, labor rates, and cost recovery for recurring operations support systems.

Expert Testimony: Docket No. 99-2024 (1999). Before the Public Utilities Commission of Nevada. In Re: Sprint of Nevada Request for Continued Regulation Under the Plan of Alternative Regulation. On behalf of the Public

Utilities Commission of Nevada. Issues: on-site audit, accounting issues, affiliate transactions, review of parent company charges for applicability to rates of regulated utility, taxes, revenue issues, rate base issues, and used and useful issues.

Comments and Reply Comments: Docket No. 97-9022 (1999). Before the Public Utilities Commission of Nevada. In Re: Commission Investigation into Procedures and Methods Necessary to Determine Whether Interconnection, Unbundled Access, and Resale Services Provided by Incumbent Local Exchange Carriers are at Least Equal in Quality to that Provided by the Local Exchange Carrier to Itself or to any Subsidiary, Affiliate, or Any Other Party. On behalf of the Public Utilities Commission of Nevada. Issues: collaborative workshops developing performance measurements, retail analogs and benchmarks, statistical testing for parity performance, and incentives for ensuring nondiscriminatory access to Nevada Bell's operations support systems.

Expert Testimony: Docket Nos. TT97050360, TT97010016, TO97100792, TO92121070 (1999). Before the New Jersey Board of Public Utilities. In Re: Petition of Bell Atlantic - New Jersey for an Order Finding That Petitioner BA-NJ's Pay Phone Operations are not Subsidized by Exchange or Exchange Access Services; Filing By the New Jersey Pay Phone Association for Board Approval of Certain Competitive Payphone Issues; Petition of Bell Atlantic - New Jersey to Discontinue Limited Inter Lata Dialing Features in Customer Provided Pay Phone Service Tariff and to Decrease Rates for the Line Side Supervision Feature in the CPPTS Tariff; the Filing by Bell Atlantic - New Jersey, Inc. Tariff Revision. On behalf of the New Jersey Payphone Association. Issues: TSLRIC and TELRIC costing principles, TELRIC costing model, unbundled network elements, depreciation rates, fill factors, cost of capital, shared and common costs, alternative cross-subsidy study, and rates.

Expert Testimony: Docket Nos. TT97050360, TT97010016, TO97100792, TO92121070 (1998). Before the New Jersey Board of Public Utilities. In Re: Petition of Bell Atlantic - New Jersey for an Order Finding That Petitioner BA-NJ's Pay Phone Operations Are Not Subsidized by Exchange or Exchange Access Services; Filing By the New Jersey Pay Phone Association for Board Approval of Certain Competitive Payphone Issues; Petition of Bell Atlantic - New Jersey to Discontinue Limited Inter Lata Dialing Features in Customer Provided Pay Phone Service Tariff and to Decrease Rates for the Line Side Supervision Feature in the CPPTS Tariff; the Filing by Bell Atlantic - New Jersey, Inc. Tariff Revision. On behalf of the New Jersey Payphone Association. Issues: TSLRIC and TELRIC costing principles, unbundled network elements, depreciation rates, fill factors, cost of capital, shared and common costs, alternative cross-subsidy study, and rates.

Expert Testimony: Docket No. 98-6005 (1998). Before the Public Utilities Commission of Nevada. In Re: Filing of Central Telephone Company - Nevada d/b/a Sprint of Nevada's Unbundled Network Element Cost Study. On behalf of

the Public Utilities Commission of Nevada. Issues: TELRIC nonrecurring costs for unbundled loops, ports, ordering, switching; labor rates; and cost recovery.

Expert Testimony: Docket No. 98-6004 (1998). Before the Public Utilities Commission of Nevada. In Re: Nevada Bell Telephone Company's Unbundled Network Element Cost Study. On behalf of the Public Utilities Commission of Nevada. Issues: TELRIC nonrecurring costs for unbundled loops, ports, ordering, switching; labor rates; and cost recovery.

Recommendation: Docket No. U-20883, Subdocket A (1997). Before the Louisiana Public Service Commission. In Re: Submission of the Louisiana Public Service Commission's Forward-Looking Cost Study to the FCC for Purposes of Calculating Federal Universal Service Support Pursuant to LPSC Order No. U-20883. On behalf of the Louisiana Public Service Commission. Issues: TSLRIC and TELRIC costing principles; Hatfield universal service costing model; depreciation rates, fill factors, cost of capital, shared and common costs, structure sharing percentages, cable costs, plant specific and plant nonspecific expenses, and switching costs; customer location issues; revenue benchmarks for determining universal service requirements; analysis of UNE prices relative to USF costs; wire center versus census group disaggregation; and universal service support.

Expert Testimony: Docket No. U-22022 (1996). Before the Louisiana Public Service Commission. In Re: Review and Consideration of BellSouth's TSLRIC and LRIC Cost Studies Submitted per Sections 901.C and 1001.E of the LPSC Local Competition Regulations in Order to Determine the Cost of Interconnection Services and Unbundled Network Elements to Establish Reasonable, Non-Discriminatory, Cost-Based Tariffed Rates. On behalf of the Louisiana Public Service Commission. Issues: TSLRIC and TELRIC costing principles; TELRIC costing model for developing the costs and prices of unbundled network elements; depreciation rates, fill factors, cost of capital, shared and common costs, structure sharing percentages, cable costs, plant specific and plant nonspecific expenses, switching costs, unbundled network element recurring costs; non-recurring costs and prices for unbundled network elements; and operational support systems.

Surveys and Data Analysis: Before the New Jersey Board of Public Utilities. In Re: In the Matter of the Regulation of Operator Service Providers and Public Pay Telephone Service. On behalf of the New Jersey Payphone Association. Issues: appropriate price caps for operator assisted payphone calls.

Expert Testimony: Docket No. 6095 (1995). Before the Public Utility Commission of Texas. In Re: Petition of AT&T Communications of the Southwest, Inc., for Authority to Change Rates. On behalf of Texas Cities. Issues: accounting issues, affiliate transactions, and cost allocations.

Expert Testimony: Docket No. 920260-TL (1993). Before the Florida Public Service Commission. In Re: Comprehensive Review of the Revenue

Requirements and Rate Stabilization Plan of Southern Bell Telephone and Telegraph Company. On behalf of the Florida Office of Public Counsel. Issues: accounting issues, cost allocations between regulated and nonregulated operations, affiliate transactions, charges from parent company, asset transfers, cost allocation manuals, FCC's affiliate transactions rules, employee transfers, affiliate lease arrangements, cross-subsidies, and royalty fees.

Expert Testimony: Docket No. 3987-U (1992). Before the Georgia Public Service Commission. In Re: Investigation into Cross-Subsidy Matters Relating to Southern Bell Telephone and Telegraph Company. On behalf of the Georgia Office of Consumer Counsel. Issues: accounting issues, cost allocations between regulated and nonregulated operations, affiliate transactions, charges from parent company, asset transfers, review of cost allocation manuals, review of compliance with FCC's affiliate transactions rules, employee transfers, affiliate lease arrangements, cross-subsidies, royalty fees, and an extensive examination of audits of affiliate transactions and cost allocations between regulated and nonregulated operations.

Expert Testimony: Docket No. 890190-TL (1991). Before the Florida Public Service Commission. In Re: Petition of the Citizens of Florida to Investigate Southern Bell's Cost Allocation Procedures. On behalf of the Florida Office of Public Counsel. Issues: accounting issues, cost allocations between regulated and nonregulated operations, affiliate transactions, charges from parent company, review of cost allocation manuals, review of compliance with FCC's affiliate transactions rules, cross-subsidies, and royalty fees.

Expert Testimony: Docket No. 6200 (1985). Before the Public Utility Commission of Texas. In Re: Petition of Southwestern Bell Telephone Company for Authority to Change Rates - Rate Design Phase. On behalf of Texas Cities. Issues: accounting issues, affiliate transactions, and cost allocations.

Expert Testimony: Docket No. E-1051-84-100 (1985). Before the Arizona Corporation Commission. In Re: Application of the Mountain States Telephone and Telegraph Company for a Hearing to Determine the Earnings and Fair Value of the Company, to Fix a Just and Reasonable Rate of Return, and to Approve Rate Schedules. On behalf of the Arizona Corporation Commission. Issues: accounting issues.

Expert Testimony: Docket Number 5540 (1984). Before the Public Utility Commission of Texas. In Re: The Application of American Telephone and Telegraph Communications of the Southwest for a Rate Increase. On behalf of Texas Cities. Issues: accounting issues, affiliate transactions, and cost allocations.

**Q. WHAT EXPERIENCE DO YOU HAVE IN WATER AND WASTEWATER PROCEEDINGS?**

**A.** Below is a list of my experience in water and wastewater proceedings.

Expert Testimony: Docket No. 080121-WS (2008). Before the Florida Public Service Commission. In re: Application for Increase in Water and Wastewater Rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc. On behalf of the Florida Office of Public Counsel. Issues: accounting issues, negative acquisition adjustment, affiliate transactions, proforma adjustments, working capital, rate base evaluation, capital additions to plant, CWIP, expenses, and revenue requirement.

Expert Testimony: Docket No. 070293-SU (2007). Before the Florida Public Service Commission. In Re: Application for Increase in Wastewater Rates in Monroe County by KW Resort Utilities, Corp. On behalf of the Florida Office of the Public Counsel. Issues: revenue requirements, affiliate transactions, revenue and consumption, working capital, rate base, expenses, and rate case expense.

Expert Testimony: Docket No. 06-004 (2007). Before the Bay County Regulatory Authority (Florida). In Re: Application for a Rate Increase by Bayside Utility Services, Inc. On behalf of the Bay County Regulatory Authority. Issues: revenue requirements, projected test year, affiliate transactions, projected revenue and consumption, working capital, rate base evaluation, expense projections, and rate case expense.

Expert Testimony: Docket No. 060368-WS (2007). Before the Florida Public Service Commission. In Re: Application for Increase in Water and Wastewater Rates in Alachua, Brevard, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc. On behalf of the Florida Office of the Public Counsel. Issues: revenue requirement, projected test year, affiliate transactions, acquisition adjustments, projected revenue and consumption, working capital, rate base evaluation, capital additions to plant, CWIP, expense projections, and rate case expense.

Expert Testimony: Docket No. 04-0007-0011-0001 (2004). Before the St. John's County Water and Sewer Authority. In Re: Intercoastal Utilities Overearnings Application for a Rate Increase. On behalf of the Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, and the prudence of costs associated with the addition of a water treatment plant to rate base.

Expert Testimony: Docket No. 020071-WS (2003). Before the Florida Public Service Commission. In Re: Application for Rate Increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida. On behalf of

the Florida Office of the Public Counsel. Issues: gain on sale, rate case expense, affiliate transactions, and revenue requirement issues.

Expert Testimony: Docket No. 992015-WU (2002). Before the Florida Public Service Commission. In Re: Application for Limited Proceeding to Recover Costs of Water System Improvements in Marion County by Sunshine Utilities of Florida. On behalf of the Florida Office of Public Counsel. Issues: accounting issues and affiliate transactions issues.

Expert Testimony: Docket No. 2001-0007-0023 (2001). Before the St. John's Water and Sewer Authority. In Re: Intercoastal Utilities Overearnings Investigation and Rate Case. On behalf of the Florida Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, lease rates between affiliated companies, cost allocations, rate base issues, and used and useful issues.

Expert Testimony: Docket No. 980744-WS (2001). Before the Florida Public Service Commission. In Re: Investigation into the Ratemaking Consideration of Gain on Sale from Sale of Facilities of Florida Water Services Corporation to Orange County. On behalf of the Florida Office of the Public Counsel. Issues: gain on sale.

Expert Testimony: Docket No. 990080-WS (2000). Before the Florida Public Service Commission. In Re: Complaint and Request for Hearing by Linda J. McKenna and 54 Petitioners Regarding Unfair Rates and Charges of Shrangri-La by the Lake Utilities, Inc. in Lake County. On behalf of the Florida Office of the Public Counsel. Issues: revenue requirement.

Expert Testimony: Docket No. 950387-SU (1998). Before the Florida Public Service Commission. In Re: Florida Cities North Fort Myers Division - Remand to the Florida Public Service Commission. On behalf of the Florida Office of Public Counsel. Issues: used and useful.

Expert Testimony: Docket No. 960234-WS (1997). Before the Florida Public Service Commission. In Re: Gulf Utility, Inc. Application for a Rate Increase. On behalf of the Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, officers salaries and compensation, lease rates between affiliated companies, cost allocations, rate base issues, reuse issues, and used and useful issues.

Expert Testimony: Docket No. 950615-SU (1996). Before the Florida Public Service Commission. In Re: Application for Approval of Reuse Project Plan and Increase in Wastewater Rates in Pasco County by the Aloha Utilities, Inc. On behalf of the Florida Office of the Public Counsel. Issues: the reuse project plans and alternative ways to collect funds to pay for the reuse project.

Expert Testimony: Docket No. 951056-WS (1996). Before the Florida Public Service Commission. In Re: Palm Coast Utility Corporation Application for a

Rate Increase. On behalf of the Office of the Public Counsel. Issues: accounting issues, affiliate transactions, cost allocation, salaries and wages, revenue issues, rate base issues, and used and useful issues.

Expert Testimony: Docket No. 950387-SU (1996). Before the Florida Public Service Commission. In Re: Application for a Rate Increase in Lee County by Florida Cities Water Company (North Fort Meyers Division). On behalf of the Florida Office of Public Counsel. Issues: revenue requirement.

Expert Testimony: Docket No. 951258-WS (1996). Before the Florida Public Service Commission. In Re: Application for a Rate Increase in Brevard County by Florida Cities Water Company (Barefoot Bay Division). On behalf of the Florida Office of Public Counsel. Issues: revenue requirement.

Expert Testimony: Docket Number 950495-WS (1996). Before the Florida Public Service Commission. In Re: Southern States Utilities, Inc., Application for a Rate Increase. On behalf of the Office of the Public Counsel. Issues: accounting issues, affiliate transactions, cost allocations, salaries and wages, revenue issues, gain on sale, rate base issues, conservation rates, conservation expenditures, taxes, asset purchases, acquisition adjustments, and revenue requirements.

Expert Testimony: Docket No. 940963-SU (1994). Before the Florida Public Service Commission. In Re: Application of North Fort Myers Utility, Inc. for Extension of Wastewater Service in Lee County, Florida, to Serve Tamiami Village Utility, Inc. and for a Limited Proceeding to Impose its Current Wastewater Rates, Charges, Classifications, Rules and Regulations, and Service Availability Policies to Customers in Such Service Area. On behalf of the Office of Public Counsel. Issues: revenue requirement.

Expert Testimony: Docket No. 930724-SU (1994). Before the Florida Public Service Commission. In Re: Application of North Fort Myers Utility, Inc., for Extension of Wastewater Service in Lee County, Florida, to Serve Lazy Days Mobile Village and for a Limited Proceeding to Impose its Current Wastewater Rates, Charges, Classifications, Rules and Regulations, and Service Availability Policies to Sun-Up South Inc.'s, Customers. On behalf of the Office of Public Counsel. Issues: revenue requirement.

Expert Testimony: Docket No. 930379-SU (1994). Before the Florida Public Service Commission. In Re: Application for Limited Proceedings for Approval of Current Service Rates, Charges, Rules and Regulations, and Service Availability Policies for Customers of Lake Arrowhead Village, Inc. in Lee County by North Fort Myers Utility, Inc. On behalf of the Office of Public Counsel. Issues: revenue requirement.

Expert Testimony: Docket No. 930256-WS (1994). Before the Florida Public Service Commission. In Re: Application for a Rate Increase in Seminole County

by Sanlando Utilities Corporation. On behalf of the Office of Public Counsel. Issues: revenue requirement.

Expert Testimony: Docket No. 940109-WS (1994). Before the Florida Public Service Commission. In Re: Petition for Interim and Permanent Rate Increase in Franklin County, Florida by St. George Island Utility Company, Ltd. On behalf of the Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, officers' salaries and compensation, lease rates between affiliated companies, cost allocations, and rate base issues

Expert Testimony: Docket No. 920808-SU (1993). Before the Florida Public Service Commission. In Re: Application for a Rate Increase for the South Fort Myers Division of Florida Cities Water Company in Lee County. On behalf of the Office of the Public Counsel. Issues: accounting issues, affiliate transactions, parent company charges, taxes, revenue issues, rate base issues, and used and useful issues.

Expert Testimony: Docket No. 920148-WS (1993). Before the Florida Public Service Commission. In Re: Application for a Rate Increase in Pasco County by Jasmine Lakes Utilities Corporation. On behalf of the Florida Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, officers' salaries and compensation, cost allocations, and rate base issues.

Expert Testimony: Docket No. 920655-WS (1993). Before the Florida Public Service Commission. In Re: Application of Southern States Utilities, Inc. for Increased Water and Wastewater Rates in Collier County (Marco Island Utilities). On behalf of the Florida Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, gain on sale, prudence of construction costs of a reverse osmosis plant, cost allocations, and rate base issues.

Expert Testimony: Docket Number 920199-WS (1992). Before the Florida Public Service Commission. In Re: Application for a Rate Increase by Southern States Utilities, Inc., Marco Shores Utilities, Spring Hill Utilities, and by Deltona Lakes Utilities Corporation. On behalf of the Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, officers' salaries and compensation, lease rates between affiliated companies, gain on sale, cost allocations, rate base issues, reuse issues, and used and useful issues.

Expert Testimony: Docket No. 911188-WS (1992). Before the Florida Public Service Commission. In Re: Application for Increased Water and Wastewater Rates in Lee County by Lehigh Utilities Corporation. On behalf of the Office of the Public Counsel. Issues: accounting issues, revenue issues, affiliate transactions, officers' salaries and compensation, lease rates between affiliated companies, cost allocations, rate base issues, gain on sale, reuse issues, and used and useful issues.

Expert Testimony: Docket No. 910637-WS (1992). Before the Florida Public Service Commission. In Re: Application for a Rate Increase in Pasco County by Mad Hatter Utility, Inc. On behalf of the Office of the Public Counsel. Issues: accounting issues, revenue issues, loss on abandoned facilities, affiliate transactions, salaries and compensation, cost allocations, and rate base issues.

Expert Testimony: Before the Florida Department of Administrative Hearings. In Re: DOHA Rule Challenge, Rule No. 25-30.431. On behalf of the Florida Public Service Commission. Issues: CIAC.

**Q. HAVE YOU PUBLISHED ANY ARTICLES IN THE FIELD OF PUBLIC UTILITY REGULATION?**

A. Yes, I have published two articles: "Affiliate Transactions: What the Rules Don't Say," Public Utilities Fortnightly, August 1, 1994 and "Electric M&A: A Regulator's Guide," Public Utilities Fortnightly, January 1, 1996.