

**IN THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

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

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**RESPONSES AND OBJECTIONS OF THE CONSUMER ADVOCATE AND  
PROTECTION DIVISION TO THE FIRST DISCOVERY REQUEST OF TENNESSEE  
AMERICAN WATER COMPANY**

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Robert E. Cooper, Jr., Attorney General and Reporter for the State of Tennessee, by and through the Consumer Advocate and Protection Division of the Office of the Attorney General (“Consumer Advocate”), pursuant to the scheduling order entered in this docket, hereby submits its responses and objections to the first discovery request of Tennessee American Water Company (“TAWC” or “Company”).

**GENERAL OBJECTIONS**

1. The Consumer Advocate objects to the definitions and instructions contained in the company’s interrogatories to the extent that the definitions and instructions attempt to impose on the Consumer Advocate a burden or obligation greater than that required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

2. The Consumer Advocate objects to the interrogatories to the extent they call for information and the production of documents which are protected from disclosure by the attorney-

client privilege, the attorney work product doctrine or any other applicable privilege or protection. The Consumer Advocate objects to the data requests to the extent that the Company is attempting to impose on the Consumer Advocate obligations with regard to identification of privileged documents beyond those required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

3. The Consumer Advocate objects to the Company's interrogatories to the extent they seek information relating to matters not at issue in this litigation or to the extent they are not reasonably calculated to lead to the discovery of admissible evidence. By providing information in response to these requests, the Consumer Advocate does not concede that such information is relevant, material or admissible in evidence. The Consumer Advocate reserves all rights to object to the use of such information as evidence.

4. The Consumer Advocate objects to the Company's interrogatories to the extent that the Company is attempting to impose on the Consumer Advocate obligations to supplement its responses beyond those required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

5. The Consumer Advocate objects to the Company's interrogatories to the extent that the Company is attempting to require the Consumer Advocate to provide information and produce documents beyond those in its possession, custody or control as that phrase is used in the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

6. The Consumer Advocate objects to the Company's data requests to the extent they seek information and documents that are readily available through public sources or are in the Company's own possession, custody or control. It is unduly burdensome and oppressive to require

the Consumer Advocate to respond or produce documents that are equally available to the Company.

7. The Consumer Advocate objects to the production of any document prepared by it subsequent to the filing of this litigation or contested case.

8. The Consumer Advocate's objections and responses to these requests are based on information now known to it. The Consumer Advocate reserves the right to amend, modify or supplement its objections and responses if it learns of new information.

9. The Consumer Advocate's responses to these requests are made without waiving or intending to waive the right to object to the use of any information provided in response to any subsequent proceeding or trial of this or any other action. The Consumer Advocate's responses to these requests are also not a waiver of any of the foregoing objections or any objections it has made or may make with respect to any similar, related, or future data request, and the Consumer Advocate specifically reserves the right to interpose any objection to further requests notwithstanding any response or lack of objection made in this response.

10. The Consumer Advocate will supplement its responses in accordance with the requirements of state law.

11. The Consumer Advocate expressly incorporates these general objections into its responses set forth below.

Subject to and without waiving any objections stated above the Consumer Advocate responds to the specific request as follows:

**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:**

The Consumer Advocate asserts the General Objections described above. Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate’s investigation of this matter is ongoing. The material facts and documents relied upon by the Consumer Advocate to support its contentions, positions, beliefs, and requests for relief in this matter will be supplied or referenced at the time the Consumer Advocate’s witness(es) submits pre-filed direct testimony.

**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:**

The Consumer Advocate asserts the General Objections described above. Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate’s investigation is ongoing. At this time the Consumer Advocate identifies the Company personnel and witnesses who filed direct testimony in this matter, as well as the Company’s customers, as persons known to the Consumer Advocate who may have knowledge, information, or documents which support the Consumer Advocate’s answer to Discovery Request No. 1 above.

**DISCOVERY REQUEST NO. 3:**

Produce each document, photograph, or any other article or thing whatsoever, which refers

or relates to any part of 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, whether as to the issues of credibility or any other issue.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. The Consumer Advocate objects further to the extent the Company is asking the Consumer Advocate to produce information protected from disclosure by the attorney work product doctrine and/or the attorney-client privilege. *State ex. rel. Flowers v. Tennessee Trucking Ass'n Self Ins. Group*, 209 S.W.3d 602, 616-618 (Tenn. Ct. App. 2006); Tenn. R. Civ. P. 26.02(3). Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate's investigation of this matter is ongoing. Any documents, photographs or other articles or things referred to or relied upon by the Consumer Advocate's witness(es) will be supplied or referenced at the time the witness(es) submit pre-filed direct testimony.

**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 Round of Discovery," in which you refer to "two outside consultants hired by the Consumer Advocate to respond to the Company's revenue and depreciation witnesses"), 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 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 or by deposition.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. The Consumer Advocate objects further to the extent the Company is asking the Consumer Advocate to produce information protected from disclosure by the attorney work product doctrine and/or the attorney-client privilege. *State ex. rel. Flowers v. Tennessee Trucking Ass'n Self Ins. Group*, 209 S.W.3d 602, 616-618 (Tenn. Ct. App. 2006); Tenn. R. Civ. P. 26.02(3). The Consumer Advocate objects further to the disclosure of fact witnesses to be called at trial because Tennessee law does not require disclosure of such witnesses. *Strickland v. Strickland*, 618 S.W.2d 496 (Tenn. Ct. App. 1981), *Pistole v. Hayes*, No. M2002-00470-COA-R3-CV, 2004 WL 1123528 (Tenn. Ct. App. Jan. 12, 2004). Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate's investigation of this matter is ongoing. The Consumer Advocate has not identified the witnesses that it intends to call at trial; however, the expert witnesses the Consumer Advocate may call at trial include, but are not confined to, the following: Charles W. King, Michael J. Majoros, Frank Impagliazzo and/or Glynn Stoffel. Information regarding the credentials, subject matter, and compensation of these potential witnesses is attached.

**DISCOVERY REQUEST NO. 5:**

Provide any and all documents identified or specified in your answers or responses to the discovery requests served upon you in this matter or relied on or referred to in responding thereto.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. Subject to and without waiving these objections, the Consumer Advocate responds as follows: See attached documents.

**DISCOVERY REQUEST NO. 6:**

Provide any and all engagement letters and all expert reports and work papers (including drafts) which have been obtained from, created by or provided to any expert or witness.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. Subject to and without waiving these objections, the Consumer Advocate responds as follows: See attached Agreement Between Snavely King Majoros O’Conner & Bedell, Inc. and the Office of the Attorney General of Tennessee. The Consumer Advocate further responds that it has provided or made available the petition and pre-filed testimony and exhibits of the Company’s witnesses filed in this matter, as well as the Company’s responses to the TRA staff’s data requests filed in this matter, to: Charles W. King, Michael J. Majoros, Frank Impagliazzo and/or Glynn Stoffel.

**DISCOVERY REQUEST NO. 7:**

Provide in electronic media (Word, Excel, or other Microsoft Office compatible format) and in hard copy all workpapers and other documents, generated by or relied upon by all CAPD witnesses.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. The Consumer Advocate objects further to the extent the Company is asking the Consumer Advocate to produce

information protected from disclosure by the attorney work product doctrine and/or the attorney-client privilege. *State ex. rel. Flowers v. Tennessee Trucking Ass'n Self Ins. Group*, 209 S.W.3d 602, 616-618 (Tenn. Ct. App. 2006); Tenn. R. Civ. P. 26.02(3). Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate's investigation of this matter is ongoing. The workpapers and documents relied upon or referenced by the CAPD witness(es) will be supplied or referenced at the time the witness(es) submit pre-filed direct testimony.

**DISCOVERY REQUEST NO. 8:**

Please 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 CAPD'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 CAPD witness

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate's investigation of this matter is ongoing. The trade articles, journals, treatises, speeches and publications relied upon or referenced by the CAPD witness(es) will be supplied or referenced at the time the witness(es) submits pre-filed direct testimony.

**DISCOVERY REQUEST NO. 9:**

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

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. The Consumer Advocate objects further to the extent the Company is asking the Consumer Advocate to produce information protected from disclosure by the attorney work product doctrine and/or the attorney-client privilege. *State ex. rel. Flowers v. Tennessee Trucking Ass'n Self Ins. Group*, 209 S.W.3d 602, 616-618 (Tenn. Ct. App. 2006); Tenn. R. Civ. P. 26.02(3). Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate's investigation of this matter is ongoing; accordingly, it has not identified the documents that it intends to introduce into evidence or use as exhibits at trial. The Consumer Advocate, however, reserves the right to introduce into evidence or use at trial any document, item, report, data, communication, evidence, or information produced by any party or any witness in this proceeding or any other proceeding, including, but not confined to, TRA Docket Nos. 06-00305, 06-00290, 06-00154, 06-00119, 04-00288, 04-00088, 03-00388, 03-00452, and 03-00118.

**DISCOVERY REQUEST NO. 10:**

Please identify 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, and describe the information provided or the participation in preparation.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. Subject to and without waiving these objections, the Consumer Advocate responds as follows:

Robert T. (Terry) Buckner - Nos. 1-13.

Charles W. King - No. 4.

Ryan L. McGehee - Nos. 1-13.

Joe Shirley - Nos. 1-13.

**DISCOVERY REQUEST NO. 11:**

The Joint Objection of the Intervenors to Discovery Question Limits for the Initial Round of Discovery, which was filed in this docket, states: “the Company has filed a depreciation study in this docket, the conclusions of which will likely be contested.” Specifically identify each conclusion or aspect of the depreciation study the CAPD intends to contest, if any, and the CAPD’s grounds and/or bases therefor, including any facts and/or documents the CAPD contends support those grounds.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. The Consumer Advocate objects further to the extent the Company is asking the Consumer Advocate to produce information protected from disclosure by the attorney work product doctrine and/or the attorney-client privilege. *State ex. rel. Flowers v. Tennessee Trucking Ass’n Self Ins. Group*, 209 S.W.3d 602, 616-618 (Tenn. Ct. App. 2006); Tenn. R. Civ. P. 26.02(3). Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate’s investigation of this matter is ongoing. The grounds, bases, facts and/or documents relied upon or referenced by the CAPD witness(es) on this issue will be supplied or referenced at the time the witness(es) submits pre-filed direct testimony.

**DISCOVERY REQUEST NO. 12:**

The Joint Objection of the Intervenors to Discovery Question Limits for the Initial Round of Discovery, which was filed in this docket, states: “TAWC has also filed an independent cost

assessment report (“I.C.A.R.”) in relation to management fees, the conclusions of which will likely be contested.” Specifically identify each conclusion or aspect of the I.C.A.R. the CAPD intends to contest, if any, and the CAPD’s grounds and/or bases therefor, including any facts and/or documents the CAPD contends support those grounds.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. The Consumer Advocate objects further to the extent the Company is asking the Consumer Advocate to produce information protected from disclosure by the attorney work product doctrine and/or the attorney-client privilege. *State ex. rel. Flowers v. Tennessee Trucking Ass’n Self Ins. Group*, 209 S.W.3d 602, 616-618 (Tenn. Ct. App. 2006); Tenn. R. Civ. P. 26.02(3). Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate’s investigation of this matter is ongoing. The grounds, bases, facts and/or documents relied upon or referenced by the CAPD witness(es) on this issue will be supplied or referenced at the time the witness(es) submits pre-filed direct testimony.

**DISCOVERY REQUEST NO. 13:**

The Joint Objection of the Intervenors to Discovery Question Limits for the Initial Round of Discovery, which was filed in this docket, states: “the Company has proposed a significant adjustment to its weatherization figures which calls for \$1.3 million in new rates.” Specifically identify each conclusion or aspect of the weatherization figures the CAPD intends to contest, if any, and the CAPD’s grounds and/or bases therefor, including any facts and/or documents the CAPD contends support those grounds.

**RESPONSE:**

The Consumer Advocate asserts the General Objections described above. The Consumer Advocate objects further to the extent the Company is asking the Consumer Advocate to produce information protected from disclosure by the attorney work product doctrine and/or the attorney-client privilege. *State ex. rel. Flowers v. Tennessee Trucking Ass'n Self Ins. Group*, 209 S.W.3d 602, 616-618 (Tenn. Ct. App. 2006); Tenn. R. Civ. P. 26.02(3). Subject to and without waiving these objections, the Consumer Advocate responds as follows: The Consumer Advocate's investigation of this matter is ongoing. The grounds, bases, facts and/or documents relied upon or referenced by the CAPD witness(es) on this issue will be supplied or referenced at the time the witness(es) submits pre-filed direct testimony.

RESPECTFULLY SUBMITTED,



RYAN L. McGEHEE  
Assistant Attorney General  
Office of the Attorney General and Reporter  
Consumer Advocate and Protection Division  
P.O. Box 20207  
Nashville, TN 37202-0207

Dated: May 28, 2008

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing is being served via U.S. Mail and/or electronic mail upon:

R. Dale Grimes, Esq.  
Ross Ian Booher, Esq.  
Bass, Berry & Sims PLC  
315 Deaderick Street, Suite 2700  
Nashville, TN 37238

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This the 28 day of MAY, 2008.

  
\_\_\_\_\_  
RYAN L. McGEHEE  
Assistant Attorney General

#120145

### Experience

#### **Snavelly King Majoros O'Connor & Lee, Inc. Washington, DC**

*President (1989 to Present)  
Vice President (1970 - 1989)*

Mr. King, a founder of the firm and acknowledged authority on regulatory economics, brings over thirty years of experience in economic consulting to his direction of the firm's work in transportation, utility and telecommunications economics.

Mr. King has appeared as an expert witness on over 300 separate occasions before more than thirty state and nine U.S. and Canadian federal regulatory agencies, presenting testimony on rate base calculations, rate of return, rate design, costing methodology, depreciation market forecasting, and ratemaking principles. Mr. King has also testified before House and Senate Committees on energy and telecommunications legislation pending before the U.S. Congress.

In telecommunications, Mr. King has testified before the Federal Communications Commission on a number of policy issues, service authorization, competitive impacts, video dialtone, and prescription of interstate depreciation rates. Before state regulatory bodies, he has presented testimony in proceedings on intrastate rates, costs earnings and depreciation.

Mr. King has testified in electric, gas and water utility cases on virtually every aspect of regulation, including cost of capital, revenue requirements, depreciation, cost allocation and rate design. Mr. King is one of the nation's leading authorities on utility depreciation practices, having testified on this subject in several dozen cases before state regulatory bodies.

In addition to his appearances as a witness in judicial and administrative proceedings, Mr. King has negotiated settlements among private parties and between private parties and regulatory offices. Mr. King also has directed depreciation studies, investment cost benefit analyses, demand forecasts, cost allocation studies and antitrust damage calculations. Mr. King directed analyses of the prices of services under Federal Government's FTS2000 long distance system.

In Canada, Mr. King designed and directed an extended inquiry into the principles and procedures for regulating the telecommunication carriers subject to the jurisdiction of the Canadian Transport Commission. He also was the principal investigator in the Canadian Transport Commission's comprehensive review of rail costing procedures.

#### **EBS Management Consultants, Inc., Washington, DC**

*Director, Economic Development Department  
(1968-1970)*

Mr. King organized and directed a five-person staff of economists performing research, evaluation, and planning relating to economic development of depressed areas and communities within the U.S. Most of this work was on behalf of federal, state, and municipal agencies responsible for community or regional economic development.

*Principal Consultant (1966-1968)*

Mr. King conducted research on a broad range of economic topics, including transportation, regional economic development, communications, and physical distribution.

#### **W.B. Saunders & Company, Inc., Washington, DC**

*Staff Economist (1962-1966)*

For this economic consulting firm, which later merged with EBS Management Consultants, Inc., Mr. King engaged in numerous research efforts relating primarily to economic development and transportation.

#### **U.S. Bureau of the Budget, Office of Statistical Standards**

*Analytical Statistician (1961-1962)*

Mr. King was responsible for the review of all federal statistical and data-gathering programs relating to transportation.

### Education

*Washington & Lee University, B.A. in Economics*

*The George Washington University, M.A. in  
Government Economic Policy*

CHARLES W. KING  
Snavely King Majoros O'Connor & Lee, Inc.  
1220 L Street, N.W., Suite 410  
Washington, D.C. 20005  
(202) 371-1111  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
AK	Exxon USA	P-89-1,2	Trans Alaska Pipeline System	October 18, 1990
AZ	Arizona Corporation Commission Arizona Retailers Association	U-1345-I U-1345-II	Arizona Public Service Co. Arizona Public Service Co.	December 16, 1980 January 15, 1981
CA	California Retailers Association California Retailers Association California Retailers Association California Retailers & California Manufacturers California Retailers Association	57666 57602 59351 59351 61138	Pacific Gas & Electric Co. Southern California Edison Pacific Gas & Electric Co. Southern California Edison Southern California Edison	March 6, 1978 April 25, 1978 June 12, 1981 May 20, 1982 May 28, 1982
CO	U. S. Department of Defense J.C. Penney Company U.S. Department of Defense U. S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense	I&S 1100 5693 I&S 1339 I&S 1540 C. Council C. Council C. Council C. Council	Colorado Springs (Elec) All Electric Utilities Colorado Springs DPU (Gas) Colorado Springs DPU (Gas) Colorado Springs DPU (Gas) Colorado Springs DPU (Elec) Colorado Springs DPU (Elec) Colorado Springs DPU (Elec)	June 14, 1977 March 8, 1978 October 18, 1979 February 9, 1982 September 30, 1984 June 6, 1985 May 19, 1986 June 30, 1987
CT	Retailers Merchants Association Division of Consumer Counsel Public Utilities Control Auto Division of Consumer Counsel Division of Consumer Counsel Division of Consumer Counsel Division of Consumer Counsel Coalition of Hotels, Alloys & Retailers Coalition of Hotels, Alloys & Retailers	72-0204 76-0604.5 78-0303 80-0403.4 81-0413 81-0602.4 82-0701 85-10-22 87-07-01	Various Electric Utilities CL&P and HELCO Bridgeport Hydraulic Co. CL&P and HELCO United Illuminating Company CL&P and HELCO CL&P CL&P CL&P	July 22, 1976 November 10, 1977 (none) August 11, 1980 July 20, 1981 October 5, 1981 September 28, 1982 (none) April 25, 1988

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

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
GA	Georgia Retail Federation Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission Georgia Public Service Commission	3270-U	Georgia Power Company	September 3, 1981
		4007-U	Georgia Power Company	August 21, 1991
		4384-U	All Electric Utilities	August 1, 1993
		4755-U	Georgia Power Company	January 25, 1994
		4697-U	All Utilities	May 10, 1994
		9355-U	Georgia Power Company	November 4, 1998
		14000-U	Georgia Power Company	October 23, 2001
		14618-U	Savannah Electric & Power Company	March 27, 2002
		14311-U	Atlanta Gas Light Company	April 8, 2002
		17066-U	Georgia Power Company	July 31, 2003
		18300-U	Georgia Power Company	October 26, 2004
		18638-U	Atlanta Gas Light Company	March 14, 2005
		19758-U	Savannah Electric & Power Company	March 29, 2005
		20298-U	Atmos Energy Corp.	October 11, 2005
25060-U	Georgia Power Company	Filed October 22, 2007		
HI	Public Utilities Department Hawaii Consumer Advocate	2793	All Electric Utilities	February 14, 1978
		4536	Hawaiian Electric Company	February 1, 1983
IL	Illinois Retail Merchants Association ("IRMA")/ Chicago Bldg. Mgrs. Association ("CBMA")	76-0698	Commonwealth Edison	June 22, 1977
		76-0568	All Electric Utilities	(none)
		80-0546	Commonwealth Edison	March 5, 1981
		82-0026	Commonwealth Edison	July 22, 1982
		83-0537	Commonwealth Edison	March 19, 1984
		87-0427	Commonwealth Edison	March/April 22, 1988
		90-0169	Commonwealth Edison	October 29, 1990
02-0690	Illinois-American Water Company	Filed Feb. 5, Apr. 11, 2003		
IN	Indiana Retail Council Indiana Retail Council Indiana Retail Council	35780-S2	N. Ind. Public Service co.	June 1, 1980
		35780-S1	Public Service of Indiana	October 15, 1980
		36318	Public Service of Indiana	May 4, 1982
KS	J. C. Penney Company	115,379-U	All Kansas Utilities	January 22, 1981
KY	Seven Kentucky Retailers Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky Attorney General of Kentucky	7310	Louisville Gas & Electric Co.	April 25, 1979
		2002-145	Columbia Gas of Kentucky	Filed August 8, 2002
		2003-252	Union Heat Light & Power Co.	September 30, 2003
		2004-67	Delta Gas Company	August 18, 2004
		2006-00646	Atmos Energy Corp.	Filed April 27, 2007
		2007-00008	Columbia Gas of Kentucky	Filed June 12, 2007
		2007-00089	Delta Gas Company	Filed August 14, 2007



CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
MI (Cont'd)	Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General Michigan Attorney General	U-12999	Consumers Energy Company	March 10, 2004
		U-13898-9	Michigan Consolidated Gas Co.	August 23, 2004
		U-14201	Detroit Edison Company	Filed December 5, 2004*
		U-14274	Consumers Energy Company	Filed February 15, 2005
		U-14148	Consumers Energy Company	Filed March 2, 25, 2005
		U-14399	Detroit Edison Company	July 29, 2005
		U-14428	Detroit Edison Company	September 7, 2005
		U-14292	All Michigan Utilities	September 27, 2005
		U-13808-R	Detroit Edison Company	November 7, 2005
		U-14547	Consumers Energy Company	Nov. 7, 2005; Mar. 22, 2006
		U-14701	Consumers Energy Company	March 21, 2006
		U-14526	Consumers Energy Company	April 11, 2006
		U-14561	All Gas Distribution Utilities	June 1, 2006
		U-15002	Detroit Edison Company	December 8, 2006
U-15245	Consumers Energy Company	December 11, 2007		
MN	Minnesota Retail Federation	EO026R-77-611	Northern States Power	1979
MO	Missouri Retailers Association Missouri Public Counsel Missouri Public Counsel	EO-78-161	Kansas City Power & Light Company	February 19, 1981
		ER-2006-0315	Empire District Electric Company	September 14, 2006
		GR-2007-0003 ER-2007-0002	Ameren UE (Gas) Ameren UE (Electric)	Filed December 15, 2006 March 22, 2007
NC	North Carolina Merchants Association	E-100	All Electric Utilities	December 18, 1975
ND	North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission North Dakota Public Service Commission	PU-400-00-521	Xcel Energy, Inc.	April 20, 2001
		PU-399-01-186	Montana-Dakota Utilities (Electric)	February 25, 2002
		PU-399-02-183	Montana-Dakota Utilities (Gas)	October 7, 2002
		PU-399-02-183	Montana-Dakota Utilities (Gas Depr.)	Filed April 7, 2003
		PU-399-03-296	Montana-Dakota Utilities (Electric)	Filed October 15, 2003
		PU-04-97 PU-06-525	Montana-Dakota Utilities (Gas) Northern States Power (Gas)	Filed July 6, 2004 Filed May 1, 2007
NH	Business & Industry Association of N.H. Business & Industry Association of N.H. Business & Industry Association of N.H.	79-187-II	Public Service of N.H.	February 6, 1981
		80-260	Public Service of N.H.	February 5, 1981
		82-333	Public Service of N.H.	November 2, 1983
NJ	N.J. Retail Merchants Association Department of Public Advocate Resorts International Hotel, Inc. Dept. of Public Advocate Dept. of Public Advocate Dover Township Fire Chiefs	803-151	All New Jersey Utilities	March 31, 1981
		815-459	N.J. Natural Gas Company	(none)
		8011-827	Atlantic City Sewerage Co.	(none)
		822-116	Atlantic City Electric Co.	August 11, 1982
		355-87	Elizabethtown Gas	June 9, 1987
		88-080967	Tom's River Water Company	February 22, 1989

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Electric, Gas, Water Utility Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
NY	N.Y. Council of Retail Merchants Metropolitan N.Y. Retail Council Metropolitan N.Y. Retail Council N.Y. Metro. Transit Authority	26806 27029 27136 27353	All Electric Utilities Consolidated Edison Company Long Island Lighting Company Consolidated Edison Company	February 3, 1976 (none) July 1, 1977 September 5, 1980
OH	Ohio Council of Retail Association Ohio Council of Retail Association	88-170-EL 83-1529-EL	Cleveland Elec. Illuminating Cincinnati Gas & Electric	(none) February 15, 1992
PA	Pennsylvania Retail Association Southeastern Pa. Transp. Authority Eastern Penn Energy Users Group Eastern Penn Energy Association Penn Business Utility User Group Pennsylvania Office of Consumer Advocate	76-PRMD-7 R-811626 R-822169 R-842651 R-850152 R-00016339	All Electric Utilities Philadelphia Electric Company Penn. Power & Light Company Penn. Power & Light Company Philadelphia Electric Company Pennsylvania-American Water Co.	September 7, 1977 December 11, 1981 March/April 1983 December 3, 1984 February 19, 1986 September 19, 2001
TN	Attorney General of Tennessee	07-00105	Atmos Energy Corp.	Filed August 21, 2007
TX	Houston Retailers Association Houston Retailers Association Cities for Fair Utility Rates	5779 6765 8425/8431	Houston Lighting Company Houston Lighting Company Houston Lighting Company	October 19, 1984 September 25, 1986 April 25, 1989
UT	Div. Of Public Utilities Dept of Commerce Div. Of Public Utilities Dept of Commerce Div. Of Public Utilities Dept of Commerce	98-2035-33 05-057-T01 07-035-13	Pacific Corp Questar Gas Company Rocky Mountain Power Co.	Filed August 16, Sept 22, 1999 May 17, 2006 Filed October 15, 2007
VA	Consumer Congress of Virginia Consumer Congress of Virginia Va. Business Committee on Energy Virginia Pipe Trades Council	19426 19960 PUE 7900012 PUE 8900051	Virginia Electric Power Company Virginia Electric Power Company Virginia Electric Power Company Old Dominion Electric Corp. &	July 1, 1975 September 19, 1978 February 25, 1981 October 31, 1989
WI	Wisconsin Merchants Federation	6630-ER-2	Wisconsin Electric Power Company	May 15, 1978

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
AL	U.S. Department of Defense	24472	All Telephone Companies	June 14, 1995
AK	GCI Communications, Inc. GCI Communications, Inc.	U-97-82,U-97-143 U-05-46	Alaska Communications Systems Matanuska Telephone Association	Filed Feb 25, April 5, 2004 October 28, 2005
AZ	Arizona Burglar & Fire Alarm Association Federal Executive Agencies U.S. Department of Defense	9981-E- 1051-80-64 E-1051-88-146 T-01051B-99-0105	Mountain State Telephone Mountain State Telephone US WEST Communications	(none) (none) Filed July 26, Sept 8, 2000
CA	Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association Western Burglar & Fire Alarm Association California Cellular Resellers Federal Executive Agencies California Cellular Resellers Cellular Services, Inc. Federal Executive Agencies	59849 5984cont. A83-01-22 A83-02-02 A82-11-07 A85-01-034 A87-01-02 A88-07-17019 A.88-11-1040 1.87-11-033 1.88-11-040 1.88-11-040 A92-05-004	Pacific Telephone & Telegraph Pacific Telephone & Telegraph Pacific Telephone & Telegraph General Telephone of California Pacific Telephone & Telegraph Pacific Telephone & Telegraph General Telephone of California Pac. Bell Tel. & GTE of CA. All Cellular Carriers All Telephone Companies All Cellular Carriers All Cellular Carriers Pacific Telephone & Telegraph	March 25, 1981 June 23, 1982 June 29, 1983 January 17, 1984 Jan. 18, Oct. 31, Nov 28, 1984 June 4, 1985, October 2, 1986 October 22, 1987 January 23, 1989 August 11, 1989 March 6-7, 1991 August 19, 1991 October 3, 1991 June 9, 1993
CO	U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense Colorado Municipal League U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense AT&T	I&S 717 I&S 1700 Appl. I&S 1766 Appl 36883 I&S 891-082T 905-544T 90A-665T 92M-039T 92S-229T 90A-665T 96S-331T	Mountain Bell Telephone Company Mountain Bell Telephone Company Mountain Bell Telephone Company Mountain Bell Telephone Company U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications U.S. West Communications	1972 (none) September 18, 1986 November 28, 1988 December 13, 1988 February 21, 1990 July 17, 1991 October 23, 1991 February 24-24, 1992 July 30-31, 1992 November 6, 1996 April 17, 1997

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
CT	Connecticut Consumer Counsel CT Cellular Resellers Assn. CT Cellular Resellers Coalition AT&T Connecticut Consumer Counsel Connecticut Consumer Counsel	770526 89-12-05 94-03-27 AT&T/SNET Arbitration 96-04-07 00-07-17	Southern New England Telephone Co. Southern New England Telephone Co. Springwich Cellular/Bell Atlantic Southern New England Telephone Co. Southern New England Telephone Co. Southern New England Telephone Co.	November 10, 1977 (none) May 16, June, 1994 Filed October 28, 1996 February 10, 1998 December 5, 2000
DC	D.C. People's Counsel D.C. People's Counsel General Services Administration General Services Administration General Services Administration General Services Administration	729 798 827 854 850 926	Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co. Chesapeake & Potomac Tel. Co.	May 13, 1980 July 18, 1983 May 7, 1985 April 16, 1987 October 7, 1991 October 7, 1993
DE	Public Service Commission Federal Executive Agencies Public Service Commission	Depr.Repre 86-20 Depr.Repre	Diamond State Telephone Co. Diamond State Telephone Co. Diamond State Telephone Co.	April 1, 1985 July 31, 1987 March 8, 1988
FL	GTE Sprint Communications Company Office of Public Counsel Federal Executive Agencies Federal Executive Agencies Federal Executive Agencies	720536-TP Depr.Repre 880069-TL 880069-TL 880069-TL	All Telephone Companies Southern Bell Southern Bell Southern Bell Southern Bell	September 12, 1983 July 30, 1986 July 21, 1988 November 30, 1990 February 11, 1992
GA	Georgia Attorney General Federal Executive Agencies Federal Executive Agencies Georgia Public Service Commission	3893-U 3905-U 3987-U 4018-U	Southern Bell Telephone Co. Southern Bell Telephone Co. Southern Bell Telephone Co. Southern Bell Telephone Co.	January 8, 1990 June 12, 1990 February 13, 1992 Jan 14, Feb 10, 1993
HI	Hawaii Public Utility Commission Four Hawaii Counties Department of Defense Department of Defense Department of Defense Department of Defense	1871 4588 7579 94-0093 7702 94-0298 7720	Hawaiian Telephone Company Hawaiian Telephone Company Hawaiian Telephone Company Oceanic Communications All Communications Carriers GTE Hawaiian Telephone Company Verizon-Hawaii	July 8, 1971 December 15, 1983 April 26, 1994 March 13, 1995 June 2, 1995 May 7, 1996 November 15, 2000

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
ID	U.S. Department of Energy U.S. Department of Energy	U-1000-63 U-1000-70	Mountain Bell Telephone Co. Mountain Bell Telephone Co.	May 16, 1983 March 6, 1984
IL	Illinois Alarm Companies Attorney General of Illinois GTE Sprint Communications Co. Federal Executive Agencies	79-0143 81-0478 83-0142 89-0033	Illinois Bell Telephone Illinois Bell Telephone All Telephone Companies Illinois Bell Telephone	September 26, 1979 December 28, 1981 August 4, 1983 June 12, 1989
KS	State Corporation Commission Federal Executive Agencies Federal Executive Agencies	Depr. Repr. 166.856-U 190, 492	Southwestern Bell Southwestern Bell All Telephone Companies	May 12-14, 1986 November 7, 1989 November 4, 1994
KY	Kentucky Cable Telecommunications Assn. Kentucky Cable Telecommunications Assn.	2000-414 2000-39	Blue Grass Energy Cooperative Cumberland Valley Electric, Inc.	January 11, 2001 January 11, 2001
MD	Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Maryland People's Counsel Federal Executive Agencies Federal Executive Agencies Federal Executive Agencies	6813 6881 7025 7467 7851 8106 8274	C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company C&P Telephone Company	1975 December 17, 1975 March 15, 1975 October 20, 1981 March 20, 1985 May 9, 1988 August 2, 1990
MI	Michigan Attorney General Michigan Attorney General	U-8911 U-9553	Michigan Bell Telephone Co. AT&T Communications/MCI	November 7, 1988 December 4, 1990
MN	GTE Sprint Communications Co. U.S. Department of Defense	83-102-HC 87-021-BC	All Telephone Companies Northwest Bell Telephone Co.	August 5, 1983 (none)

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Telecommunications Cases			Date of Cross-Examination
	Client	Case		
		Case Number	Utility	
MO	GTE Sprint Communications Co. Federal Executive Agencies Federal Executive Agencies	TR83-253 TC-89-14 TO-89-56	Southwestern Bell Tel. Co. Southwestern Bell Tel. Co. Southwestern Bell Tel. Co.	September 5, 1983 (none) November 7, 1990
MS	Federal Executive Agencies	U-5453	South Central Bell Tel. Co.	May 15, 1990
NJ	Department of Public Advocate Department of Public Advocate Department of Public Advocate Department of Public Advocate Department of Public Advocate	Depr.Repr. 815-458 Depr.Repr. Depr.Repr. T092030358 TMO05080739	N.J. Bell Telephone Company N.J. Bell Telephone Company N.J. Bell Telephone Company N.J. Bell Telephone Company N.J. Bell Telephone Company United Telephone Co. of New Jersey	Mar-79 October 15, 1981 March 1, 1982 February 1, 1985 September 30, 1992 January 5, 2006
NM	New Mexico Corporation Commission New Mexico Corporation Commission	1032 86-151-TC	Mountain Bell Telephone Co. General Telephone of Southwest	November 14, 1983 February 5, 1987
NV	Prime Cable of Las Vegas Prime Cable of Las Vegas	95-8034/8035 96-9035	Central Telephone - NV Sprint/Centel, Nevada Bell	Filed November 22, 1995 June 2, 1997
NY	Holmes Protection, Inc. Holmes Protection, Inc. 5 Alarm Companies GTE Sprint Communications Co.	27350 27469 27710 28425	New York Telephone Company New York Telephone Company New York Telephone Company All Telephone Companies	October 17, 1978 May 17, 1979 July 24, 1980 July 8, 1983
PA	City of Philadelphia	R-832316	Pennsylvania Bell Telephone	September 20, 1983
SC	Office of Consumer Advocate Office of Consumer Advocate Office of Consumer Advocate Office of Consumer Advocate Office of Consumer Advocate	Depr.Repr. 86-511-C 86-541-C Depr.Repr. 89-180-C	Southern Bell Southern Bell General Telephone of South Southern Bell ALLTEL of South Carolina	July 1, 1986 December 11, 1986 April 8, 1987 July 10, 1989 September 26, 1989

CHARLES W. KING  
Appearances before State Regulatory Agencies

State	Telecommunications Cases				Date of Cross-Examination
	Client	Case Number	Case		
			Case Number	Utility	
TX	U.S. Department of Defense	8585/8218	Southwestern Bell Telephone Co.		(none)
VA	U.S. Dept. Of Defense, GSA, et Federal Executive Agencies	19696 PUC 890014	C&P Telephone Company All Telephone Companies		October 6, 1976 February 13, 1989
VI	V.I. Department of Commerce V.I. Public Service Commission	205 341	Virgin Islands Telephone Co. Virgin Islands Telephone Co.		April 29, 1980 March 20, 1991
WA	U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense U.S. Department of Defense WA Attorney General/TRACER U.S. Department of Defense U.S. Department of Defense WA Attorney General/TRACER U.S. Department of Defense U.S. Department of Defense WA Attorney General/WeBTEC/AARP WA Attorney General WA Attorney General	U-72-39 U-87-796-T U-88-20524 U-89-2698-F UT-940641 UT-941464  UT-951425 UT-961632 UT-021120 UT-040788 UT-040520 UT-050814	Pacific Northwest Bell Pacific Northwest Bell Pacific Northwest Bell US West Communications US West Communications US West Communications US West Communications US West Communications GTE Northwest, Inc Qwest Communications Verizon Northwest, Inc. Verizon Northwest, Inc. Verizon - MCI Merger		1973 December 20, 1983 November 8, 1988 November 28, 1989 Filed October 14, 1994 June 22, 1995 January 22, 1996 Filed June 23, 1997 July 29, 1997 May 22, 2003 August 12, 2004 February 2, 2005 November 2, 2005
WI	GTE Sprint Wisconsin Consumers Utility Board Wisconsin Consumers Utility Board	6720-TR-38 2055-TR-102 5846-TR-102	All Telephone Companies CenturyTel of Central Wisconsin Telephone USA, LCC		October 20, 1983 June 26, 2002 June 26, 2002

Federal Communications Commission				
Client	Docket	Subject	Date of Cross-Examination	
Department of Defense Airline Parties Airline Parties National Data Corporation Press Wire Services Aeronautical Radio State of Hawaii International Record Carriers ITT World Communications Aeronautical Radio MCI Ind. Data Com. Mfg. Assn. Tymnet, Inc. Adelphia Jones Intercable, et. al. Adelphia Jones Intercable, et. al. Adelphia Jones Intercable, et. al.	16020 16258 18128 19989 19919 20814 20690 21263 CC78-97 CC84-633 CC78-72 CC84-800 CC85-26 ENF84-22 Bell Atlantic Bell Atlantic Bell Atlantic	Consat Rate of Return Bell System Rates TELPAC WATS Private Line Rates Private Line Rates 1,544 Mbps Service Interstate Separation Telex/TWX Rates Rate of Return Access Line Charges Rate of Return AT&T Accounting Plan Packet Switching Costs Video Dialtone Video Dialtone Video Dialtone	1973 July 22, 1968 3/22, 10/15 1971, Feb. 22, 1972 (none) (none) October 5, 1978 January 30, 1979 February 7, 1979 March 6, 1980 (none) (none) (none) (none) (none) (none) Filed 7/29/94 Filed 8/23/94 Filed 2/21/95	
Nuclear Regulatory Commission				
Fauquier League for Environment Protection	50-328 50-329	Va. Electric Power Co.	1976	
Postal Rate Commission				
Association of Third Class Mail Users Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Warshawsky & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company Dow Jones & Company	R71-1 R72-1 R74-1 MC76-2 MC79-3 R80-1 C82-1 R84-1 R87-1 R90-1 MC91-1 MC91-3	Rates Rates Rates Rate Structure Rate Structure Rates Rate Structure Postal Costs Rate Structure Costs Rate Structure Costs Pre-barcoding Discounts Palletization Discounts	1970 1972 September 13, 1974 January 6, 1979 September 12, 1979 November 25, 1980 (none) June 14, 1984 November 2, 1987 Sept 12, Oct 10, 1990 November 19, 1991 March 2, 1992	

CHARLES W. KING  
Appearances before Federal Regulatory Agencies

Client	Docket	Subject	Date of Cross-Examination
U.S. Congress			
National Retail Merchants Association National Wireless Resellers Association	House/Senate Hearings House Commerce Committee	Electric Rate Reform Legislation Interconnection & Resale of Wireless Services	1976, 1977 & 1979 October 12, 1995
Federal Maritime Commission			
State of Hawaii Foss Alaska Line Palmetto Shipping and Stevedoring	71-18 79-54 85-20	Ocean Shipping Rates Barge Rate Increase Vessel Charge Liability	October-71 July 1979 October 27, 1986
Interstate Commerce Commission - Surface Transportation Board			
Western Coal Traffic League Western Coal Traffic League Western Coal Traffic League Arkansas Power & Light Co. Central Illinois Light Co. Western Coal Traffic League Snavelly King Majoros O'Connor & Lee, Inc.	Ex Parte 349 Ex Parte 357 Ex Parte 375 (Sub1) 37276 37450 Ex Parte 347 Ex Parte 664	R.R. Rate Increase R.R. Rate Increase R.R. Rate Increase Cost of Capital Cost of Capital Costing Methods Cost of Capital	May-76 Oct-78 June 1, 1980 (none) March 10, 1981 (none) December 8, 2006
Civil Aeronautics Board			
Thomas Cook, Inc.	36595	Air Fare Deregulation	(none)
Copyright Royalty Tribunal			
Public Broadcasting Service	88-2-86CD	Television Valuation	(none)
Federal Energy Regulatory Commission			
Exxon USA	OR89-2-000	Pipeline Quality Bank	October 18, 1990
Canadian Transport Commission			
Rail Costing Inquiry, 1967-1969 Telecommunications Costing Inquiry, 1972-1975			
Surface Transportation Board			
Williams Energy Services, Inc.	Ex Parte 582, Sub 1	Rail Merger Guidelines	April 5, 2001

## Experience

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

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

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

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

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

### **Handling Equipment Sales Company, Inc.** **Controller/Treasurer (1976-1978)**

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

### **Ernst & Ernst, Auditor (1973-1976)**

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

### **University of Baltimore - (1971-1973)**

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

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

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

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

## Education

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

## Professional Affiliations

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

## Publications, Papers, and Panels

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

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

*"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.*

**Michael J. Majoros, Jr.**

State Legislative Bodies

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

Federal Regulatory Agencies

<u>Date</u>	<u>Agency</u>	<u>Docket</u>	<u>Utility</u>
1979	FERC-US 19/	RP79-12	El Paso Natural Gas Co.
1980	FERC-US 19/	RM80-42	Generic Tax Normalization
1996	CRTC-Canada 30/	97-9	All Canadian Telecoms
1997	CRTC-Canada 31/	97-11	All Canadian Telecoms
1999	FCC 32/	98-137 (Ex Parte)	All LECs
1999	FCC 32/	98-91 (Ex Parte)	All LECs
1999	FCC 32/	98-177 (Ex Parte)	All LECs
1999	FCC 32/	98-45 (Ex Parte)	All LECs
2000	EPA 35/	CAA-00-6	Tennessee Valley Authority
2003	FERC 48/	RM02-7	All Utilities
2003	FCC 52/	03-173	All LECs
2003	FERC	ER03-409-000, ER03-666-000	Pacific Gas and Electric Co.
2005	US District Court, Northern District of AL, Northwestern Division 55/56/57/	CV 01-B-403-NW	Tennessee Valley Authority

State Regulatory Agencies

1982	Massachusetts 17/	DPU 557/558	Western Mass Elec. Co.
1982	Illinois 16/	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland 8/	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland 8/	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey 14/	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland 8/	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania 13/	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
1984	Idaho 18/	U-1000-70	Mt. States Tel. & Telegraph
1984	Colorado 11/	1655	Mt. States Tel. & Telegraph

**Michael J. Majoros, Jr.**

1984	Dist. Of Columbia <u>7/</u>	813	Potomac Electric Power Co.
1984	Pennsylvania <u>3/</u>	R842621-R842625	Western Pa. Water Co.
1985	Maryland <u>8/</u>	7743	Potomac Edison Co.
1985	New Jersey <u>1/</u>	848-856	New Jersey Bell Tel. Co.
1985	Maryland <u>8/</u>	7851	C&P Tel. Co.
1985	California <u>10/</u>	I-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania <u>3/</u>	R-850174	Phila. Suburban Water Co.
1985	Pennsylvania <u>3/</u>	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania <u>3/</u>	R-850299	General Tel. Co. of PA
1986	Maryland <u>8/</u>	7899	Delmarva Power & Light Co.
1986	Maryland <u>8/</u>	7754	Chesapeake Utilities Corp.
1986	Pennsylvania <u>3/</u>	R-850268	York Water Co.
1986	Maryland <u>8/</u>	7953	Southern Md. Electric Corp.
1986	Idaho <u>9/</u>	U-1002-59	General Tel. Of the Northwest
1986	Maryland <u>8/</u>	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania <u>3/</u>	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania <u>3/</u>	C-860923	Bell Telephone Co. of PA
1987	Iowa <u>6/</u>	DPU-86-2	Northwestern Bell Tel. Co.
1987	Dist. Of Columbia <u>7/</u>	842	Washington Gas Light Co.
1988	Florida <u>4/</u>	880069-TL	Southern Bell Telephone
1988	Iowa <u>6/</u>	RPU-87-3	Iowa Public Service Company
1988	Iowa <u>6/</u>	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia <u>7/</u>	869	Potomac Electric Power Co.
1989	Iowa <u>6/</u>	RPU-88-6	Northwestern Bell Tel. Co.
1990	New Jersey <u>1/</u>	1487-88	Morris City Transfer Station
1990	New Jersey <u>5/</u>	WR 88-80967	Toms River Water Company
1990	Florida <u>4/</u>	890256-TL	Southern Bell Company
1990	New Jersey <u>1/</u>	ER89110912J	Jersey Central Power & Light
1990	New Jersey <u>1/</u>	WR90050497J	Elizabethtown Water Co.
1991	Pennsylvania <u>3/</u>	P900465	United Tel. Co. of Pa.
1991	West Virginia <u>2/</u>	90-564-T-D	C&P Telephone Co.
1991	New Jersey <u>1/</u>	90080792J	Hackensack Water Co.
1991	New Jersey <u>1/</u>	WR90080884J	Middlesex Water Co.
1991	Pennsylvania <u>3/</u>	R-911892	Phil. Suburban Water Co.
1991	Kansas <u>20/</u>	176, 716-U	Kansas Power & Light Co.
1991	Indiana <u>29/</u>	39017	Indiana Bell Telephone
1991	Nevada <u>21/</u>	91-5054	Central Tele. Co. – Nevada
1992	New Jersey <u>1/</u>	EE91081428	Public Service Electric & Gas
1992	Maryland <u>8/</u>	8462	C&P Telephone Co.
1992	West Virginia <u>2/</u>	91-1037-E-D	Appalachian Power Co.
1993	Maryland <u>8/</u>	8464	Potomac Electric Power Co.
1993	South Carolina <u>22/</u>	92-227-C	Southern Bell Telephone
1993	Maryland <u>8/</u>	8485	Baltimore Gas & Electric Co.
1993	Georgia <u>23/</u>	4451-U	Atlanta Gas Light Co.
1993	New Jersey <u>1/</u>	GR93040114	New Jersey Natural Gas. Co.

**Michael J. Majoros, Jr.**

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

**Michael J. Majoros, Jr.**

2001	Indiana 29/41/	41746	Northern Indiana Power Company
2001	New Jersey 1/	GR01050328	Public Service Electric and Gas
2001	Pennsylvania 3/	R-00016236	York Water Company
2001	Pennsylvania 3/	R-00016339	Pennsylvania America Water
2001	Pennsylvania 3/	R-00016356	Wellsboro Electric Coop.
2001	Florida 4/	010949-EL	Gulf Power Company
2001	Hawaii 42/	00-309	The Gas Company
2002	Pennsylvania 3/	R-00016750	Philadelphia Suburban
2002	Nevada 43/	01-10001 &10002	Nevada Power Company
2002	Kentucky 36/	2001-244	Fleming Mason Electric Coop.
2002	Nevada 43/	01-11031	Sierra Pacific Power Company
2002	Georgia 27/	14361-U	BellSouth-Georgia
2002	Alaska 44/	U-01-34,82-87,66	Alaska Communications Systems
2002	Wisconsin 45/	2055-TR-102	CenturyTel
2002	Wisconsin 45/	5846-TR-102	TelUSA
2002	Vermont 46/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 38/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company
2004	Kentucky 36/	2003-00434,00433	Kentucky Utilities, Louisville Gas & Electric

**Michael J. Majoros, Jr.**

2004	Florida 50/ 54/	031033-EI	Tampa Electric Company
2004	Kentucky 36/	2004-00067	Delta Natural Gas Company
2004	Georgia 23/	18300, 15392, 15393	Georgia Power Company
2004	Vermont 46/	6946, 6988	Central Vermont Public Service Corporation
2004	Delaware 24/	04-288	Delaware Electric Cooperative
2004	Missouri 58/	ER-2004-0570	Empire District Electric Company
2005	Florida 50/	041272-EI	Progress Energy Florida, Inc.
2005	Florida 50/	041291-EI	Florida Power & Light Company
2005	California 59/	A.04-12-014	Southern California Edison Co.
2005	Kentucky 36/	2005-00042	Union Light Heat & Power
2005	Florida 50/	050045 & 050188-EI	Florida Power & Light Co.
2005	Kansas 38/ 40/	05-WSEE-981-RTS	Westar Energy, Inc.
2006	Delaware 24/	05-304	Delmarva Power & Light Company

**Michael J. Majoros, Jr.**

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

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

**Michael J. Majoros, Jr.**

**PARTICIPATION IN PROCEEDINGS WHICH WERE  
SETTLED BEFORE TESTIMONY WAS SUBMITTED**

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

**Michael J. Majoros, Jr.**

Clients

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

**FRANK S. IMPAGLIAZZO, P.E.**

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**KEY EXPERIENCE**

Mr. Impagliazzo has spent 19 years in the water/wastewater utility industry, in Engineering, Operations, Finance and Regulatory, and Business Change functional areas. His experience includes 6 years in project management and implementation of a variety of business change and technology-related programs in Operations and Back-office Finance/Accounting areas. Mr. Impagliazzo has an additional 6 years experience in regulatory relations and business development as a Director for the largest water utility in New Jersey, directing the company's rate activities and providing expert testimony in those proceedings. He also spent 5 years as an Engineering Manager, responsible for the design and construction of the 26-mile transmission pipeline and interconnections of a \$200 Million regional water supply project, and additionally acted as a spokesman and liaison with potential municipal customers and the general public impacted by the construction activities of the project.

Mr. Impagliazzo is skilled in negotiation, problem resolution and relationship building. He has performed benchmarking studies for Operational and Financial functions and processes. He has prepared valuations and negotiated acquisitions of water and wastewater systems. He has prepared and delivered numerous workshops and presentations to internal and external audiences on a variety of subjects, including major public works projects and business change initiatives.

**EDUCATION**

Bachelors of Science in Petroleum and Natural Gas Engineering, The Pennsylvania State University, 1984

**ACCOMPLISHMENTS**

- Designed the process to collect the Operational Key Performance Indicators (KPI's) and related operational statistics to support American Water's re-entry as a public company. These measures are targeted for the effective management of the business and will be included in the Management Discussion and Analysis (MD&A) portion of American's 10K shareholder reporting. In support of the associated Sarbanes-Oxley-related requirements for external reporting of this performance information, Mr. Impagliazzo also lead the design and development of the processes to gather and validate the data.
- Directed the effort to externally benchmark American Water's business and operational performance. This effort involved research and identification of specific areas of the business that contain opportunity for performance improvement. Working with external benchmarking resources, Mr. Impagliazzo identified areas containing improvement

## ACCOMPLISHMENTS, continued

opportunities which totaled more than \$50 Million of annual savings in SG&A costs (including Finance, HR, IT, Procurement, Sales and Marketing and Corporate Services functions), \$15 Million of annual savings in collections improvement and an additional opportunity for \$57 Million reduction in working capital also associated with collections improvements. Other benchmarking efforts identified cost reduction opportunities of 20% or more in customer service operations.

- Directed key activities for American Water's corporate-wide technology-enabled business change program. Directed the development of business process models (As-Is and To-Be), guided the development of the business cases for the various projects contained in the Program. Developed, conducted and participated in numerous presentations and workshops designed to cultivate business understanding and support for the projects and the Program. Collaborated in the development of the RFP and vendor selection process to select an ERP Implementation Partner. This Program was run in conjunction with Thames Water, a UK-based water/wastewater utility, and as such was a multi-utility, international effort, which required significant interaction across company, national and cultural boundaries. By establishing and working in team-oriented environments with international counterparts, business process alignment and project implementation synergies were identified in the resulting system designs.
- Director, Operational Excellence, assembled and lead a team of AW's best and brightest operational personnel to develop American Water's Operations Master Plan (OMP). The OMP was a detailed planning document which outlined and prioritized the technology and organizational change projects that were necessary to implement in Field Operations to leverage American's newly-consolidated Back Office Financial and Customer Centers. The Operations Master Plan outlined the projects necessary to effect broad, programmatic changes in Operations people, processes and technologies.
- Lead Operations representative for AW's Business Process/IS Strategy Transition Project, which laid out several potential migration paths to align ERP systems at the company.
- Directed American Water's Regulated Best Practices Project, which identified multiple business process change initiatives, identifying in excess of \$9M of annual operational savings.
- Directed the customer service activities supporting the consolidation of 7 regional accounting centers into American Water's Financial Shared Services Center. Direct responsibility of internal customer relationship management, developed Service Level Agreements and directed the creation and implementation of performance measures to monitor and improve Shared Service Center operation.
- Directed continuous process and system enhancement initiatives and the alignment of American Water's Financial Shared Service Center's policies and procedures with corporate and customer strategic direction; was responsible for cultivating a customer service focus and the achievement of Center goals and objectives.
- Directed Procure to Pay, Associate Services, and Support Services functions for American Water through finalization of the Build and Test and Rollout Phases of the

## ACCOMPLISHMENTS, continued

Shared Services Center project, directing managers and supervisors responsible for 50+ employees.

- For New Jersey, New York and Massachusetts subsidiaries, directed all business development activities, responsible for identification of target water/wastewater systems for acquisition, negotiation and relationship management.
- Lead negotiations to purchase the assets of a water and wastewater system, including a wastewater treatment plant in northern New Jersey. The resultant negotiation (pending NJBPU approval) yielded an agreed price approximately one-half of the depreciated original cost of the facility, generating a sizable negative acquisition adjustment.
- Directed relationship management of several contract operations for New Jersey subsidiary of American Water at various locations in New Jersey.
- Director – Rates and Revenue, directed the preparation of and lead the department that was responsible for the New Jersey's largest water utilities 1998-1999 Rate Case (seeking approximately \$40M in additional annual revenue). Coordinated the preparation of exhibits and testimony, formulated case strategy, and testified to revenue levels, outside water sales and expense items. Planned and directed the presentation of the rate increase application and supporting documents and exhibits; testified before regulatory commission on the rate application; served as liaison between the company, legal rate counsel, and the NJBPU staff; planned and directed rate analyses based on a review of company business plan, forecasts, financial statements and reports; oversaw the development of rate analyses and studies to evaluate the effect of proposed rates on revenues, rate of return and tariff structure.
- Directed the New Jersey Board of Public Utilities' (NJBPU) mandated Comprehensive Management Audit for the states largest water utility; directed the implementation of the resulting recommendations.
- Directed the preparation of the annual and strategic business plans for New Jersey's largest water utility; implemented process improvements and systems enhancements.
- Directed the design and implementation of an automated financial planning model, featuring integration of Income Statement, Balance Sheet and Statement of Cash Flow, automatic rollup of operating centers, creation of multidimensional data cubes for chemicals, labor, capital, cash, and acquisitions, as well as integrated rate case modeling, "What if?" scenarios, and reforecasting based on actual data.
- Responsible for the design, permitting, easement acquisition, bidding, and construction of the 26-mile transmission pipeline and interconnections for the company's \$200 Million regional water supply project. Managed company engineers and inspectors, and external consultants and contractors. Responsible for the pipeline project's budget; directed the preparation of various studies and reports, including route evaluation, pipeline material selection, surge control, and integration analyses to determine impacts with company and municipal water and distribution systems. Successful delivery of this project solidified the utility's position as the premier water supplier in the region.

## ACCOMPLISHMENTS, continued

- Liaison with potential municipal customers for water purchase agreements; was a primary media spokesperson for regional water supply project. Prepared and conducted numerous presentations in support of the project to customers, regulators, government officials and the general public.
- Authored regionalization chapter of a comprehensive planning study for southwestern New Jersey regional water supplier, outlining the framework for the utility to move from supplier of retail customers to provider of wholesale water for region.
- Managed construction department for southwestern division of major New Jersey water utility. Designed and managed construction of transmission and distribution network, developed and maintained property and capital investment records; initiated computerization of departmental records; developed investment plan. Utilized and maintained transmission and distribution system computer model Distribution System Model; designed, bid and managed the construction of distribution system improvements.

## PROFESSIONAL QUALIFICATIONS

Registered Professional Engineer in New Jersey (1990)

## PROFESSIONAL HISTORY

<b>AMERICAN WATER WORKS COMPANY</b>	<b>1987 - 2006</b>
American Water Works Service Company, Inc.	
Manager, Business Performance	2005 - 2006
American Water Works Service Company, Inc.	
Director R&L, Design Authority STEP Program	2005 - 2003
American Water Works Service Company, Inc.	
Director, Operational Excellence	2003 - 2002
American Water Works Service Company, Inc.	
Director, Shared Service Center	2002 - 2001
NJ-American Water Company, Inc.	
Director, Business Development	2001 - 2000
Director, Rates and Planning	2000 - 1996
Engineering Manager	1996 - 1991
Construction Superintendent	1991 - 1989
Construction Engineer	1989 - 1987
<b>NDI ENGINEERING COMPANY, INC.</b>	<b>1987 - 1984</b>
Project Engineer	

# Glynn Stoffel

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## Experience

### **Snavely King Majoros O'Connor & Lee, Inc., Washington D.C.**

*Director of Utility Infrastructure Analyses  
(July 2007 - present)*

Mr. Stoffel assists professional and technical staff in the evaluation, safe operation, maintenance and management of water and wastewater utility systems. Mr. Stoffel is an experienced manager of both water distribution and wastewater collection systems, and as such has identified and implemented cutting edge performance indicator based evaluation systems to judge the efficiency and cost effectiveness of utility operations and management.

Mr. Stoffel assists municipalities and public utility systems in the development of asset management programs, system vulnerability assessments, emergency response plans and system security programs. He also understand the financial constraints under which public utility systems operate, and has developed system optimization programs as alternatives to privatization.

In addition, Mr. Stoffel designs and delivers innovative training projects for managers, engineers and operators of water and wastewater utilities, and the many training events he has delivered over the last 15 years throughout the country have consistently earned the very highest student evaluation scores.

### **GLS Environmental Associates**

*President (2004-2007)*

As an owner of a full service operations, maintenance and training consulting company, Mr. Stoffel served the water and wastewater utility sector. He has assisted Anne Arundel County (Md.), the District of Columbia and the cities of Springfield, Mass., Philadelphia, Pa., Easton, Md., as well as the Maryland Center for Environmental Training at the College of Southern Maryland

(La Plata, Md.) and the Delaware Technical Community College (Georgetown, Del.).

### **University of Florida, Gainesville, FL.**

*Adjunct Faculty (2006 to Present)*

Mr. Stoffel develops and provides training in water and wastewater system operations, maintenance and management to industry professionals at the university's Center for Training, Research and Education for Environmental Occupations (TREEO).

### **Department of Public Works Anne Arundel County Maryland**

*Utility Maintenance Superintendent (1994-2004)*

Mr. Stoffel was responsible for managing, maintaining and upgrading the County's 1100 mile water distribution system.

Prior to 1994, Mr. Stoffel was Manager of Anne Arundel County's Utility System Evaluation and Rehabilitation Division, where he was responsible for managing the activities required to establish asset management solutions for the county's water and wastewater infrastructure.

## **EDUCATION:**

*University of Baltimore, School of Business;  
1991, B.S., cum laude, Management  
concentration*

*Anne Arundel Community College, 1986 -1988;  
Civil Engineering Technology Concentration*

## **LICENSES and CERTIFICATES:**

*CET (Certified Environmental Trainer), National  
Environmental Training Association*

*State of Maryland Operator Certifications in both  
Wastewater Collection and Water Distribution*

## **PROFESSIONAL AFFILIATIONS:**

American Water Works Association  
Water Environment Federation  
National Environmental Safety and Health  
Training Association

**AGREEMENT BETWEEN**  
**SNAVELY KING MAJOROS O'CONNOR & BEDELL, INC. AND THE**  
**OFFICE OF THE ATTORNEY GENERAL OF TENNESSEE**

This contract (hereinafter "Agreement") is made and entered into this 15<sup>th</sup> day of May, 2008, by and between the State of Tennessee, through the Office of the Attorney General and Reporter (hereinafter referred to as "Attorney General") and Snavely King Majoros O'Connor & Bedell, Inc. (Federal tax I.D. No. 52-0901220) (hereinafter referred to as "Contractor.")

WHEREAS, the Attorney General has need of an expert(s): 1) to perform depreciation studies for the plant in service of Tennessee American Water Service ("TAWC") located in Tennessee and for the plant in service of TAWC's Shared Service Company; 2) to analyze TAWC's depreciation studies; 3) to perform an analysis of TAWC's Weather Normalization Adjustment ("WNA"); and 4) to prepare testimony and respond to cross-examination in a hearing before the Tennessee Regulatory Authority ("TRA") in Nashville, Tennessee, regarding TAWC's petition to increase rates currently filed in TRA Docket No. 08-00039 ("lawsuit") and to provide such other assistance in the preparation of this matter for settlement or trial as may be necessary; and

WHEREAS, Contractor is qualified to provide such services;

NOW, THEREFORE, the Attorney General hereby employs Contractor as said expert, and Contractor hereby accepts such employment.

The purpose, terms and conditions of this contract are as follows:

1. Contractor is to perform the following with respect to the lawsuit:
  - a. Study Company Filing; Prepare Discovery Requests; Analyze Company Data; Respond to Company Data Requests; Analyze Company Rebuttal; and Draft Cross Examination of Company Witnesses;
  - b. Provide testimony at any hearing, trial, or by deposition in the lawsuit;
  - c. Provide consultation with the Attorney General or his designee on an as-needed basis.
2. This employment shall extend from the date of this contract through the trial of the lawsuit (including post trial motion filed before the TRA), unless terminated earlier by mutual consent or as hereinafter provided.

3. As full compensation for the services of Contractor in consideration of the timely and satisfactory performance of this Agreement, the Attorney General agrees to pay Contractor as follows:

a. One Hundred and Seventy Dollars (\$170) per hour for Charles W. King, Michael J. Majoros, Frank Impagliazzo and/or Glynn Stoffel; One Hundred and Twenty-Five dollars (\$125) per hour for analysts Margaret Kenney and/or Kim Hillenbrand; Fifty-Five Dollars (\$55) per hour for analysts Edgar Banuelos and/or Angel Finch; all for time spent in inspection, document review, and analysis of the lawsuit.

b. One Hundred and Seventy Dollars (\$170) per hour for testimony given by Charles King, Michael J. Majoros, Frank Impagliazzo and/or Glynn Stoffel at any deposition, hearing, or trial of the lawsuit, inclusive of travel time to and from the business office of Contractor.

4. Contractor will be reimbursed for reasonable out-of-pocket expenses (e.g., long distance telephone calls, postage, parking fees) and for reasonable expenses incurred for travel, lodging and meals in the amount of actual cost. Absent specific approval of the Attorney General to the contrary, reasonable travel expenses (travel, lodging, meals and related expenses) means the maximum amounts and limitations specified for in the State Comprehensive Travel Regulations (summary attached), as they may be from time to time amended.

5. Contractor may make interim billings for work completed and expenses incurred. Each billing shall be accompanied by a description of the services rendered; a statement of the time involved and when the work was performed; a breakdown of the expenses and dates they were incurred; and any appropriate invoices.

6. In the event the services performed pursuant to this Agreement result in fees and expenses owing which approach the sum of Thirty-Five Thousand Dollars and 00/100 cents (\$35,000), Contractor agrees to inform the Attorney General or his designee and to proceed no further without the written approval of the Attorney General.

7. In no event shall the liability of the Attorney General under this Agreement exceed Thirty-Five Thousand Dollars and 00/100 cents (\$35,000).

8. The Attorney General reserves the right to terminate this Agreement for any reason. On termination, the Contractor shall be compensated for his work performed through the date of receipt of notification from the Attorney General or his designee.

9. In the event Contractor fails to fulfill his obligations under this Agreement in a timely and proper manner, or violates any of the terms hereof, the Attorney General shall have the right to immediately terminate this Agreement and to withhold payments in excess of fair compensation for work completed; alternatively, the Attorney General shall have the right, upon written notice to Contractor of such failure(s), to secure compliance elsewhere and deduct the cost thereof from any payment then or thereafter due to Contractor. This remedy is not exclusive, and the Attorney General retains the right to pursue any other remedies legally available to him.

10. Contractor agrees that all papers, studies, documents, opinions, and/or other work product generated from or relating to this Agreement shall be confidential and privileged and shall not be available for discovery or open for inspection or copying except at the direction of the Attorney General.

11. It is agreed that in the event of termination of this Agreement, the Attorney General shall have the right to take possession of all work performed by Contractor, and in the event any disagreement arises regarding the work performed by Contractor, the Attorney General's decision shall be binding on all parties.

12. The parties also agree that the following shall be essential terms and conditions of this Agreement:

a. Contractor warrants that no part of the total contract amount provided herein shall be paid directly or indirectly to any officer or employee of the State of Tennessee as wages, compensation, or gifts, in exchange for acting as officer, agent, employee, subcontractor, or consultant to Contractor or any agent of Contractor, in connection with any work contemplated or performed relative to this contract.

b. No person on the ground of handicap, race, color, religion, sex, age, or national origin, will be excluded from participating in, or be denied benefits of, or be otherwise subjected to discrimination in the performance of this contract, or in the employment

practices of Contractor. Contractor shall, upon request, show proof of such non-discrimination and shall post in conspicuous places available to all employees and applicants, notices of non-discrimination.

c. Contractor, being an independent contractor, and not an employee of the State, agrees to carry adequate public liability, professional malpractice, and other appropriate forms of insurance, and to pay all taxes incident to performance of this Contract. The State shall have no liability except as specifically provided in this contract.

d. Contractor shall maintain documentation for all charges against the State under this contract. The books, records, and documents of Contractor, insofar as they relate to work performed or money received under this contract, shall be maintained in conformity with generally accepted accounting principles for a period of three (3) full years from the date of final payment, and shall be subject to audit, at any reasonable time and upon reasonable notice, by the Attorney General or Comptroller of the Treasury of Tennessee, or duly appointed representatives, or licensed independent public accountant.

e. Contractor agrees that upon completion of this contract, all original documents, any copies and any of the materials furnished to Contractor by the Attorney General shall be returned to the Attorney General.

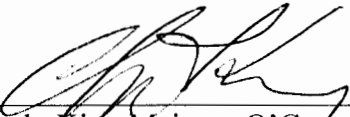
f. Contractor shall not assign this contract or enter into sub-contracts for any of the work described herein without obtaining the prior written approval of the Attorney General.

13. This writing contains all the terms of the Agreement. No other agreements, amendments, or modifications relative hereto shall be enforceable unless entered into and signed by both parties.



14. Contractor understands that the State's principal purpose for this Agreement is to acquire the knowledge and expertise of Contractor in order to have him personally evaluate TAWC's depreciation studies and TAWC's WNA.

In testimony whereof said parties have executed this Agreement in duplicate originals; one of which is retained by each of the parties.

CONTRACTOR:

  
\_\_\_\_\_  
Snavey King Majoros O'Connor & Lee, Inc.

TENNESSEE ATTORNEY GENERAL

BY:   
\_\_\_\_\_  
ROBERT E. COOPER, JR.  
Attorney General and Reporter 

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