

**PROFESSIONAL QUALIFICATIONS
OF
EARL M. ROBINSON, CDP
AUS CONSULTANTS**

Experience includes approximately 40 years of service in the public utility field. Mr. Robinson has performed services in the areas of depreciation, original cost, valuation, cost of service, and bill analysis within numerous regulatory jurisdictions and property tax agencies throughout the Eastern, Midwestern, Southwestern, and Pacific regions of the United States, Canada plus various areas of the Caribbean.

EXPERIENCE

1977 to Date

AUS Consultants. Various positions - currently Principal. Mr. Robinson has prepared studies and coordinated analysis related to valuation, depreciation, original cost, trended original cost, cost of service, bill analysis, as well as analysis of expenses, revenues and income for various municipal and an extensive number of investor-owned electric, gas, water, wastewater, and telecommunications utilities.

Studies prepared have required the review of company records, inspection of property, the preparation of property inventories and original costs, preparation and review of mortality studies, selection of proper service lives, life characteristics and analysis of salvage, and analysis of capital recovery impact of changing depreciation methods.

During his many years of experience, Mr. Robinson has been involved in and/or responsible for an extensive quantity of comprehensive depreciation studies. Numerous early year's depreciation studies were prepared manually without the convenience of computer software systems. Subsequent, during the mid/late 1970's, Mr. Robinson became responsible for the completion of the many depreciation studies performed for the firm's clients. As part of that responsibility, Mr. Robinson was involved in not only performing the studies, but also in assisting AUS Consultants' MIS department in developing and testing various computer depreciation models. The studies performed by Mr. Robinson or under his direction have included all types of utilities, including electric, gas, water, wastewater, and telecommunications. During Mr. Robinson's career he has been involved in the preparation of more than a hundred depreciation related projects.

A Certified Depreciation Professional (CDP), Mr. Robinson, as a Principal of AUS Consultants provides services to the firm's clients with regard to depreciation and cost based valuation issues. With more than forty (40) years' experience, he began his career as a staff member of the Plant Accounting Department of United Telephone (now Sprint) Eastern Group Headquarters subsequent to which he has spent the past thirty-five (35) plus years, as a consultant, preparing depreciation and valuation studies for gas, pipeline, electric, telecommunications, water, and wastewater utilities. In conjunction with the provision of these services, Mr. Robinson has testified on many occasions before numerous regulatory agencies (including state, federal, and property tax agencies throughout the U.S., Canada, and the Caribbean in support of the many studies completed for his diverse list of clients. In addition he has negotiated depreciation rates with various state regulatory agencies, the FCC Staff, and the FERC Staff. Mr. Robinson has also participated in several FCC, State, Company three-way depreciation re-prescription meetings.

With regard to valuation matters Mr. Robinson has been involved with the development of cost indexes from the earliest part of his career through the present. During his earlier years, he assisted and/or developed and utilized cost indexes to prepare reproduction cost and related fair value determinations for various of the firm's regulated utility clients. Subsequently, he attained extensive experience in preparing custom indexes, replacement cost, and depreciated replacement cost studies, having been responsible for preparing many such cost studies relative to various clients within the telecommunications industry during the past twenty (20) plus year period.

He is also responsible for developing and publishing the firm's AUS Telephone Plant Index

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(successor to the Handy Whitman and C A Turner Telephone Construction Cost Index), a reproduction cost index subscribed to by various operating companies, regulatory agencies, and consultants.

Mr. Robinson is a founding member and past President of the Society of Depreciation Professionals, a professional organization that provides depreciation training, as well as provides a forum for discussion of depreciation issues. He is also a member of the American Gas Association (AGA) Accounting Services Committee and past chairman of the Statistics, Bibliography, Court Regulatory Sub-Committee of the AGA Depreciation Committee. As a member of that organization, he co-authored a publication entitled "An Introduction to Net Salvage of Public Utility Plant". Mr. Robinson has completed various previous presentations on the subject of depreciation studies as well as depreciated replacement cost to industry organizations and to property tax appraiser staffs.

1975 to 1977

Gannett, Fleming, Corddry & Carpenter, Inc. Valuation Analyst in the Valuation Division where his duties and responsibilities included the classifications, analysis and coordination of data in the development of depreciation rates for various companies including telephone, gas, water and electric utilities.

1971 to 1975

Weber, Fick & Wilson (Acquired by AUS Consultants), Public Utility Analyst engaged in the unitization and subsequent application of costs in the pricing of inventories for original cost determination, depreciation and salvage studies to determine proper annual depreciation rates and trended original cost studies used in the determination of utility rate base.

1966 to 1971

United Telephone Company of Pennsylvania (now Sprint/United Telephone Company of Pa.). As a staff member of the Plant Accounting Department, his duties and responsibilities included various plant accounting ledgers, unitization of location and mass property accounts, as well as special studies related to insurance and tax valuations of utility plant in service.

TESTIMONY

Jurisdictions testified in include Alberta, Arizona, California, Connecticut, Delaware, District of Columbia, FERC, Florida, Indiana, Illinois, Iowa, Kansas, Kentucky, Maryland, Massachusetts, Montana, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oklahoma, Nevada, Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, and Virgin Islands. Extensive expert testimony has been presented on the subjects including Depreciation, Capital Recovery, Plant in Service Measures of Value, Depreciated Reproduction Cost, and Depreciated Replacement Cost. Numerous additional depreciation studies have been completed and filed in various different jurisdictions for which testimony appearances were not required.

PERSONAL

Education:

Graduate of Harrisburg Area Community College with an Associate of Arts Degree in Accounting, and has undertaken further studies at University Center of Harrisburg. Successfully completed numerous

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programs related to service life and salvage estimation, forecasting, and evaluation sponsored by Depreciation Programs, Inc. at Calvin College Campus, Grand Rapids, Michigan. In addition, Mr. Robinson successfully completed cost of service seminars sponsored by the American Water Works Association. He received his CDP (Certified Depreciation Professional) designation by Exam during 1996.

List of Clients Served

CATV

Storer Broadcasting Company
(DE, MD, MN)

Cable Television Consortium

ELECTRIC

Atlantic City Electric d/b/a Conectiv Power Delivery
Borough of Butler - Electric Dept.
Conectiv Power Delivery
Consolidated Edison Co of NY
Consolidated Hydro, Inc.
Delmarva Power and Light Company
Delaware
Maryland
Duquesne Light Company
Hershey Electric Company
Kentucky Utilities
Lockhart Power Company
Louisville Gas & Electric Co. - Elec. Div.
Montana - Dakota Utilities Co - Elec. Div

Nantahala Power and Light Company
New York State Electric and Gas Corp
Northern Indiana Public Service Co
Pennsylvania Power Company
Philadelphia Electric Company
Potomac Electric Power Company
Maryland
Washington DC
Progress Energy - Carolinas
Progress Energy - Florida, Inc
Public Service Company of New Mexico
Public Service Electric & Gas Company
Rochester Gas and Electric Corporation
Wellsboro Electric Company
Vermont Electric Power, Inc

GAS

ATCO Gas
ATCO Pipelines
Atlanta Gas Light Company
Bay State Gas Company
C & T Enterprises, Inc.
Valley Cities Waverly Gas Company
Canadian Western Natural
Gas Company Limited
Cascade Natural Gas Corporation
Citizens Gas & Coke Utility
Columbia Gas of Pennsylvania, Inc.
Connecticut Natural Gas Corporation
Consolidated Edison Co of New York
East Ohio Gas
Elkton Gas Service
Granite State Gas Transmission, Inc.
Great Plains Natural Gas Co.
Kansas Gas Service

North Carolina Gas Service
North Penn Gas
Northern Indiana Public Service Co.
Northern Utilities, Inc.-Maine
Northern Utilities, Inc.-New Hampshire
Oklahoma Natural Gas Company
Pacific Gas & Electric Company
Paiute Pipeline
Pennsylvania Gas & Water Company
PG Energy Inc.
Pennsylvania and Southern Gas Company
Valley Cities Division
Waverly Division
Pipeline Industry Group
Providence Gas Company
Public Service Electric & Gas Co
Public Service Company of New Mexico
Roanoke Gas Company

**PROFESSIONAL QUALIFICATIONS
OF
EARL M. ROBINSON, CDP
AUS CONSULTANTS - UTILITY SERVICES
WEBER FICK & WILSON DIVISION**

Louisville Gas & Electric Co. - Gas Division
Montana Dakota Utilities - Gas Division
National Fuel Gas Distr. Corp., NY
National Fuel Gas Supply
New York State Electric & Gas Corp
NICOR Gas Company
Northeast Heat & Light Company

Rochester Gas and Electric Corporation
Saxonburg Heat & Light Company
Sierra Pacific Power Co/NV Energy
Southern Connecticut Gas Company
Southwest Gas Corporation
T.W. Phillips Gas & Oil Company
Williams Companies

GENERAL CLIENTS

Arthur Andersen
Pricewaterhouse Coopers
Electric Utility Consultants, Inc.

Ernst & Young
Standard & Poors

REGULATORY AND GOVERNMENTAL

Regulatory Commission of Alaska
Alaska Electric Light & Power Company
Interior Telephone Company, Inc
Fairbanks Water & Wastewater
Mukluk Telephone Company, Inc
TDX North Slope Generating
United KUC, Inc
United Utilities, Inc.
Arizona Corporation Commission
Mountain States Telephone & Telegraph
Southwest Gas Corporation
Baltimore County, MD
Bensalem Township - Water
Bethlehem Authority - Water
Borough of Butler, NJ

Borough of Media Water Works
City of New Orleans, LA
Delaware Public Service Commission
Delaware River Port Authority
Diamond State Telephone Company
Kansas Corporation Commission
Southwest Bell
Public Service Comm. of Nevada
Nevada Bell
Town of Waterford, CT
Northeast Utilities
Washington, D.C. - PSC
C&P Telephone Company
Potomac Electric Power Company

TELECOMMUNICATIONS

Ace Telephone Association - IA & MN
Air Touch Communications
ALLTEL Pennsylvania, Inc.
AT&T-Advance Solutions, Inc-CA
BellSouth Telecommunications
Buffalo Valley Telephone Company

Paging Industry Study Group
AirTouch Paging
Mobile Comm
Paging Network, Inc.
Skytel
USA Mobile Communications

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Cellular Industry Study Group	Quaker State Telephone Company
AT&T Wireless	Qwest Communications Corporation
BellSouth Communications	Qwest – Arizona
GTE Mobilnet	Qwest – Iowa
Brighthouse Networks-Citrus County	Qwest -- Montana
Cable & Wireless	Qwest -- Washington
Chenango & Unadilla Telephone Company	RCA Global Communications, Inc.
Cingular Wireless	SBC Ameritech Corporation
Cingular Wireless – California	SBC -- Arkansas
Cingular Wireless – Houston	SBC -- Kansas
Cingular Wireless - Massachusetts	SBC -- Michigan
Commonwealth Telephone Company	SBC -- Missouri
CTC of Michigan	SBC -- Ohio
CTC of Virginia	SBC -- Oklahoma
Denver & Ephrata Telephone & Telegraph Co.	SBC – Wisconsin
D & E Network	SBC – West – California
D & E System	SBC – West – Nevada
Embarq Florida, Inc.	Southwestern Bell Telephone Company
Empire Telephone Corporation	Standard Telephone Company
Illinois Consolidated Telephone Co.	Telecommunications d'Haiti
Jamestown Telephone Corporation	Telephone Utilities of Pennsylvania
Leesport Telephone Company	United Telephone Company of New Jersey
Lewisberry Telephone Company	Verizon Wireless
Los Angeles Cellular Telephone Co.	Verizon – California
MCI International, Inc.	Verizon – Kentucky
MCI Telecommunications Corp.	Verizon – Massachusetts
MFS Communication Company, Inc.	Verizon -- Montana
Marianna & Scenery Hill Tel. Co.	Verizon – South Carolina
Mid State Telephone Company	Verizon -- Utah
Motorola, Inc.	Verizon -- Washington
Nevada Bell	Verizon – Wyoming
New Jersey Telephone Company	Verizon – Total Company
The North-Eastern Pennsylvania Tel. Co.	Virgin Islands Telephone Corporation
Pacific Bell	Williams Communication
Pactel Cellular	WiiTel, Inc.

WATER

Arizona Water Company	Monarch Utilities, Inc.
Artesian Water Company	Monmouth Consolidated Water Company
City of Auburn	New Haven Water Company
Bethlehem Authority – Water	New Jersey Water Company
California Water Service Company	New Mexico-American Water Company, Inc.
California-American Water Company	Newtown Artesian Water Company
Citizens Water – California	New York-American Water Company
Citizens Water – Arizona	Ohio-American Water Company
Clinton Water Company	Palm Coast Utility Corporation
Columbia Water Company	Pennichuck East Utility
Commonwealth Water Company	Pennichuck Water Works
Consumers New Jersey Water Company	Pennsylvania-American Water Company
Dauphin Consolidated Water Supply Co.	Pennsylvania Gas & Water Company

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Dominguez Water Company
Elizabethville Water Company
City of Fairfax
Garden State Water Company
Hackensack Water Company
Hawaii Water Service
Ka'anapali Water
Kona Water
Waikoloa Village Water
Waikoloa Resort Water
Waikoloa Resort Irrigation
Hershey Water Company
Illinois-American Water Company
Indian Rock Water Company
Indianapolis Water Company
Iowa-American Water Company
Keystone Water Company
Manufacturers Water Company
Masury Water Company
Middlesex Water Company
Monarch Utilities, Inc.

Pennsylvania Water Company
Erie & Sayre Divisions
Philadelphia Suburban Water Company
Pinelands Water Company
Public Service Water Company
Riverton Consolidated Water Company
Roaring Creek Water Company
Rock Springs Water Company
Shenango Valley Water Company
Southern California Water Company
Spring Valley Water Company
Spring Valley Water Company
Tidewater Utilities, Inc.
United Water - Delaware
United Water - Toms River
United Water - New Jersey
United Water - Pennsylvania
United Water - Virginia
Virginia American Water Company
Western Pennsylvania Water Company
York Water Company

STEAM

Consolidated Edison Co of New York

WASTEWATER

California - American Water Company
Citizens Sewer – Arizona
Hawaii Water Service Company-Wastewater
Kona Wastewater
Pukalani Wastewater Company
Wailoloa Resort Wastewater
Illinois-American Company – Wastewater

Monarch Utilities, Inc.
New Jersey Water Company
Sewer Districts
Palm Coast Utility Corporation
Pinelands Sewer Company
Wynnewood Sewer Company

PROFESSIONAL QUALIFICATIONS

CDP (Certified Depreciation Professional) by Exam during October, 1996

PROFESSIONAL AFFILIATIONS

American Water Works Association
American Gas Association
American Railway Engineering Association
Pennsylvania Gas Association
Pennsylvania Municipal Authorities Association
Member AGA Accounting Services Committee
Society of Depreciation Professionals-Founding Member, Chairman Coordinating and
Membership Committees, Treasurer, President, and Past President

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PUBLICATIONS

AGA/EEI Depreciation Accounting Committee, Contributing Author 1989, "An Introduction to Net Salvage of Public Utility Plant"

"Replacement Cost and Service Life Studies", *Journal of Property Tax Management*, Fall 1994, Volume 6, Issue 2

SPEECHES AND PRESENTATIONS

"*Depreciated Replacement Cost*", Institute of Property Taxation - 18th Annual Conference, San Francisco, CA

"*RCNLD Issues for Utilities*", The National Association of Railroad & Public Utilities Tax Representative, 1997 Annual Conference, North Lake Tahoe, NV

"*Useful Service Lives of Cellular Industry Assets*", State of Florida, Department of Revenue, Industry/Government Task Force (April 1997)

"*Appraisal and Valuation Issues Associated with Technology Changes within the Wireless Industry*", 30th Annual Wichita Program - Appraisal for Ad Valorem Taxation of Communications, Energy, and Transportation Program, Wichita State University - July 30-August 3, 2000

"*Physical/Functional Obsolescence, Residual Values/Floors (Net Salvage)*", 32th Annual Wichita Program - Appraisal for Ad Valorem Taxation of Communications, Energy, and Transportation Program Wichita State University - July 28-August 1, 2002

"*Depreciation Study Preparation*", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, Lake Tahoe, Nevada - October 28, 2002

"*Use of Replacement Cost to Value High Tech Equipment*" Southeastern Association of Tax Administrators, 53rd Annual Conference, Savannah, Georgia - July 14-July 16, 2003

"*Property Tax: Use of Replacement Cost in the Appraisal of Telecommunications Companies*", Western States Association of Tax Representatives (WSATR), WSATA 2003 Annual Meeting, Austin, TX - Sept. 9, 2003

"*Replacement Cost & Depreciated Replacement Cost Presentation*", Southwestern Bell Telephone Company – Arkansas PSC – Tax Division - August, 2003

"*Valuation of Assets*", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, Scottsdale, Arizona - December 9, 2003

"*Property Tax: Use of Replacement Cost in the Appraisal of Telecommunications Companies*", Oklahoma State Board of Equalization Public Service Valuation Guidelines Subcommittee – Oklahoma City, OK – Feb 5, 2004

"*Net Salvage Issues In Rate Cases*", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, San Antonio, Texas - May 17, 2004

"*Current Depreciation Issues: Point-Counterpoint*", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, Savannah, Georgia – November 14, 2006

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"Depreciation & Cost of Removal", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, Tucson, Arizona – October 24, 2007

"Whole Life versus Remaining Life", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, San Francisco, California – May 21, 2008

"Obsolescence-Measuring the Impact for Industries Experiencing Change", *"Depreciation & Cost of Removal"*, IPT 32nd Annual Conference, Atlanta, Georgia, June 23, 2008

"An Alternative to IFRS Unit Depreciation", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, Baltimore, Maryland – May 18, 2009

"Alternative to IFRS Unit Depreciation", Society of Depreciation Professionals, Albuquerque, New Mexico, – October 5, 2009

"Depreciation Training", Regulatory Commission of Alaska (RCA), Anchorage, Alaska, October 26 & 28, 2010

"Physical Depreciation – The Uses and Abuses of Iowa Curves and Other Errors", IPT Property Tax Symposium, Austin, Texas, November 2, 2010

"Preparing To Be A Depreciation Witness", AGA Accounting Services Committee/EEI Property Accounting & Valuation Committee, New Orleans, Louisiana – May 19, 2011

"Depreciation – The Last 25 Years & More", Society of Depreciation Professionals, Atlanta, Georgia, – September 20, 2011

"A Roadmap to Replacement Cost", 42nd Annual Wichita Program - Appraisal for Ad Valorem Taxation of Communications, Energy, and Transportation Program, Wichita State University - July 29-August 2, 2012

DEPRECIATION TRAINING INSTRUCTOR-CLASSES

Regulatory Commission of Alaska, Anchorage, AK, Oct 2012

EUCI Depreciation Training, Houston, TX, Nov 8-9, 2012

EUCI Depreciation Training, Denver, CO, May 6-7, 2013

EUCI Depreciation Training, Chicago, IL, Nov 14-15, 2013

EUCI Depreciation Training, Pasadena, CA, Apr 22-23, 2014

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SUMMARY OF TESTIMONY APPEARANCES – HEARINGS & DEPOSITIONS (PLUS DECLARATIONS)

<u>Jurisdiction</u>	<u>Client</u>	<u>Docket/Application</u>	<u>Subject</u>
Alberta	Canadian Western Natural Gas Company Limited	980413	Depreciation
	ATCO Pipelines	1292783	Depreciation
		Appl. 1527976, Proc ID 13	Depreciation
Arizona	Arizona Corp. Comm./ Mtn. Bell	9981-E-1051	RCN/RCND *
	Arizona Corp. Comm./ Southwest Gas Corp.	U-1551-80-70	RCN/RCND *
	Qwest Corporation-Arizona	TX2001-000662	Property Tax Valuation Deposition
California (PUC & State Board of Equalization)	MCI Telecommunications Corporation	274	Replacement Cost/ Depr. Repl. Cost
		SAU87-38	Replacement Cost/ Depr. Repl. Cost
		SAU91-101	Replacement Cost/ Depr. Repl. Cost
	SBC-California	SAU 279 Declaration	Property Tax Valuation
	SBC-California	January 31, 2005 Declaration	Property Tax Valuation
	Southern California Water Company	ABJ-4	Depreciation
Connecticut	Connecticut Natural Gas Corp	08-12-06 13-06-08	Depreciation Depreciation
	Southern Connecticut Gas Co.	89-09-06	P.I.S. Measures of Value and Depreciation
		08-12-07	Depreciation
Delaware	Artesian Water Company	82-20 87-3	Depreciation Depreciation
	United Water - Delaware	96-164 98-98	Depreciation Depreciation
	Delaware Public Service Comm./ Diamond State Telephone Co.	81-8	P.I.S. Measures of Value and Depreciation
	Delmarva Power & Light Company	05-304	Depreciation

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<u>Jurisdiction</u>	<u>Client</u>	<u>Docket/Application</u>	<u>Subject</u>
	Tidewater Utilities, Inc/ Public Water and Supply, Inc	99-466	Depreciation
District of Columbia	Potomac Electric Power Co.	F.C. 869	Depreciation
	Washington, DC PSC/C&P Tel Corp.	F.C. 777	Depreciation
	Washington, DC PSC/ Potomac Electric Power Co.	F.C. 785 F.C. 813	Capital Recovery/ Depreciation
FERC	Granite State Gas Transmission, Inc.	RP91-164-000	Depreciation
	Paiute Pipeline	RP96-306-000	Depreciation
	Public Service Company of NM	ER-11-1915-000	Depreciation
Florida (County of Duval)	BellSouth Telecommunications	Petitions 1795-1800	Replacement Cost/ Depr. Repl. Cos
(County of Lee)	Sprint-Florida, Inc (Embarq)	Case No. 02-CA-013330-1	Replacement Cost
(County of St. Lucie)	BellSouth Telecommunications	1999 Petitions	Replacement Cost/ Depr. Repl. Cost
(County of Citrus)	Embarq	Case No. 2003-CA4473, 2004-CA4565, 2005-CA5010	Property Tax Valuation Deposition
(County of Lee)	Embarq	Case No. 02-13330 CA-WCM	Property Tax Valuation Deposition
	Progress Energy – Florida Progress Energy – Florida	050078-EI 090079-EI	Depreciation Depreciation
Illinois	Illinois - American Water Company	00-0340 02-0690 07-0507	Depreciation Depreciation Depreciation
	Illinois Consolidated Telephone Co.	81-0264 82-0623	RCN/RCND * RCN/RCND *
Indiana	Northern Indiana Public Service Company	Cause No. 41746	Depreciation
Iowa (Dept of Rev)	Qwest Corporation-Iowa	883	Property Tax Valuation Deposition

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AUS CONSULTANTS - UTILITY SERVICES**

<u>Jurisdiction</u>	<u>Client</u>	<u>Docket/Application</u>	<u>Subject</u>
Kansas	Kansas Gas Service	03-KGSG-602-RTS	Depreciation
Kentucky	Kentucky Utilities	Case No. 2003-00434	Depreciation
	Louisville Gas & Electric Electric Gas	Case No. 2003-00433	Depreciation
Maryland	Delmarva Power & Light Company	9093	Depreciation
	Potomac Electric Power Company	9092	Depreciation
Massachusetts	Bay State Gas Company	92-111	Depreciation
		DTE 05-27	Depreciation
Montana	Montana-Dakota Utilities Co-Gas	Docket #2012.9.100	Depreciation
	Montana-Dakota Utilities Co-Elec	Docket # 2007.7.79 Docket # 2010.8.82	Depreciation Depreciation
	Qwest Corporation-Montana	06DORFC001 06DOTFC017	Property Tax Valuation Deposition
Nevada	Southwest Gas Corporation	04-3011	Depreciation
New Jersey	Atlantic City Electric d/b/a Conectiv Power Delivery	ER03020110	Depreciation
	Borough of Butler/ Butler Elec. Dept.	792-84	Valuation of Plant in Service Customer Revenue and Purchase Power
	Commonwealth Water Co.	842-100	Depreciation
	Consumers NJ Water Company	WR00030174	Depreciation
	Garden State Water Co.	WR91091483	Depreciation
	Middlesex Water Company	WR8602-240 WR90080884J WR96110818	Depreciation Depreciation Depreciation
	Monmouth Cons. Water Co.	8312-1113	Depreciation
	New Jersey Water Company	834-292	Depreciation
	Public Service Electric & Gas	GR05100845	Depreciation
	United Water Resources	8506-663	Depreciation

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<u>Jurisdiction</u>	<u>Client</u>	<u>Docket/Application</u>	<u>Subject</u>
	(formerly Hackensack Water Co.)	WR90080792J WR95070303	Depreciation Depreciation
	Toms River Water Company	WR95050219	Depreciation
New Hampshire	Northern Utilities, Inc.	DR91-081	Depreciation
New Mexico	New-Mexico American Water Company, Inc.	2813 03-00206-UT	Depreciation Depreciation
	Public Service Company of NM	08-00273-UT 10-00086-UT	Depreciation Depreciation
New York	New York-American Water Co.	28911	Depreciation
	New York State Elec. & Gas Corp. Electric Business & Common Plant	05-E-1222	Depreciation
	New York State Elec. & Gas Corp-Elec.	09-E-0715	Depreciation
	New York State Elec. & Gas Corp-Gas	09-G-0716	Depreciation
	Rochester Gas and Elec. Corp-Elec.	09-E-0717	Depreciation
	Rochester Gas and Elec. Corp-Gas	09-G-0718	Depreciation
	Spring Valley Water Co., Inc.	89-W-1151 92-W-0645	Depreciation Depreciation
North Carolina	Nantahala Power and Light Co.	E-13, SUB157	Depreciation
North Dakota	Montana-Dakota Utilities Co-Gas	Case No. PU-399-02-183	Depreciation
Oklahoma (State Board of Equalization)	SWBT-Oklahoma	EQ-2004-10	Property Tax Valuation Deposition
Pennsylvania	Borough of Media Water Works	R-912150	Depreciation
	Columbia Gas of Penna.	R-80031129	Depreciation and Valuation
	Commonwealth Telephone Co.	I-00920020	Depreciation
	Keystone Water Company	R-842755 R-842756 R-842759	Capital Recovery/Depreciation Capital Recovery/Depreciation Capital Recovery/Depreciation
	Mid Penn Tel. Corp.	R-80071264	Depreciation
	Penna.-American Water Co.	R-891208	Depreciation

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<u>Jurisdiction</u>	<u>Client</u>	<u>Docket/Application</u>	<u>Subject</u>
	Penna. Gas & Water Co. - Gas Division	R-821961 R-832475	Depreciation Depreciation
	Penna. Gas & Water Co. - Water Division	R-822102 R-850178 R-870853	Depreciation Capital Recovery/Depreciation Capital Recovery/Depreciation
	Penna. Gas & Water Co. - Scranton Division	R-901726 R-922482	PIS Meas. of Value/Depreciation Depreciation
	Penna. Gas & Water Co. - Spring Brook Division Nesbitt Service Area Crystal Lake Service Area	R-911966 R-922404	PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation
	Cease town/Watres Service Area	R-93266	Depreciation
	Penna. Power Company	R-811510 R-821918 R-832409 R-842740 R-850267 R-870732	PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation
	Pennsylvania & Southern Gas Company	R-870686	Depreciation
	PG Energy Inc.	R-963612 R-984280 R-00061365	PIS Meas. Of Value/Depr PIS Meas. Of Value/Depr PIS Meas. OFValue/Depr
	Philadelphia Suburban Water Company	R-911892 R-922476 R-932868	Depreciation PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation
	Riverton Consolidated Water Co.	R-842675	Capital Recovery/Depreciation
	United Water - Pennsylvania Western Pennsylvania Water Company	R-00973947 R-842621 R-842622	Depreciation Capital Recovery/Depreciation Capital Recovery/Depreciation

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<u>Jurisdiction</u>	<u>Client</u>	<u>Docket/Application</u>	<u>Subject</u>
		R-842623 R-842624 R-842625	Capital Recovery/Depreciation Capital Recovery/Depreciation Capital Recovery/Depreciation
	Wellsboro Electric Company	R-00016356	Depreciation
Rhode Island	Providence Gas Company	1914 2286	Depreciation Depreciation
South Carolina	Lockhart Power Company	87-435-E	Depreciation
Tennessee (Board of Equalization)	Bellsouth – Tennessee	67-5-903	Property Tax Valuation Deposition
Utah	Verizon Wireless	05-0826, 05-0829	Property Tax Valuation Deposition & Hearing
Virgin Islands	Virgin Islands Tel. Corp.	264 314 316	Depreciation Depreciation Depreciation

* Reproduction Cost New/Reproduction Cost New Depreciated.