

**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 & Director. 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 & Director 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

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the past twenty (20) plus year period.

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

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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 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

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.

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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
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

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
Rochester Gas and Electric Corporation
Saxonburg Heat & Light Company
Southern Connecticut Gas Company
Southwest Gas Corporation
T.W. Phillips Gas & Oil Company
Williams Companies

GENERAL CLIENTS

Arthur Andersen
Pricewaterhouse Coopers

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
AT&T Wireless
BellSouth Communications
GTE Mobilnet
Brighthouse Networks-Citrus County
Cable & Wireless
Chenango & Unadilla Telephone Company
Cingular Wireless
Cingular Wireless – California
Cingular Wireless – Houston
Cingular Wireless - Massachusetts
Commonwealth Telephone Company
CTC of Michigan
CTC of Virginia
Denver & Ephrata Telephone & Telegraph Co.
D & E Network
D & E System
Embarq Florida, Inc.
Empire Telephone Corporation
Illinois Consolidated Telephone Co.
Jamestown Telephone Corporation
Leesport Telephone Company
Lewisbury Telephone Company
Los Angeles Cellular Telephone Co.
MCI International, Inc.
MCI Telecommunications Corp.
MFS Communication Company, Inc.
Marianna & Scenery Hill Tel. Co.
Mid State Telephone Company
Motorola, Inc.
Nevada Bell
New Jersey Telephone Company
The North-Eastern Pennsylvania Tel. Co.
Pacific Bell
Pactel Cellular

Quaker State Telephone Company
Qwest Communications Corporation
Qwest – Arizona
Qwest – Iowa
Qwest – Montana
Qwest – Washington
RCA Global Communications, Inc.
SBC Ameritech Corporation
SBC – Arkansas
SBC – Kansas
SBC – Michigan
SBC – Missouri
SBC – Ohio
SBC – Oklahoma
SBC – Wisconsin
SBC – West – California
SBC – West – Nevada
Southwestern Bell Telephone Company
Standard Telephone Company
Telecommunications d'Haiti
Telephone Utilities of Pennsylvania
United Telephone Company of New Jersey
Verizon Wireless
Verizon – California
Verizon – Kentucky
Verizon – Massachusetts
Verizon – Montana
Verizon – South Carolina
Verizon – Utah
Verizon – Washington
Verizon – Wyoming
Verizon – Total Company
Virgin Islands Telephone Corporation
Williams Communication
WilTel, Inc.

WATER

Artesian Water Company
City of Auburn
Bethlehem Authority - Water
California Water Service Company
California-American Water Company
Citizens Water - California
Citizens Water - Arizona
Clinton Water Company
Columbia Water Company
Commonwealth Water Company
Consumers New Jersey Water Company
Dauphin Consolidated Water Supply Co.
Dominguez Water Company
Elizabethville Water Company
City of Fairfax
Garden State Water Company

New Mexico-American Water Company, Inc.
Newtown Artesian Water Company
New York-American Water Company
Ohio-American Water Company
Palm Coast Utility Corporation
Pennichuck East Utility
Pennichuck Water Works
Pennsylvania-American Water Company
Pennsylvania Gas and Water Company
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

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Hackensack Water Company
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
Monmouth Consolidated Water Company
New Haven Water Company
New Jersey Water Company

Rock Springs Water Company
Shenango Valley Water Company
Southern California 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
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

PUBLICATIONS

AGA/EEL 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

**PROFESSIONAL QUALIFICATIONS
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"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

"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

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"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

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 |
| 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 | Property Tax Valuation Declaration |
| | SBC-California | January 31, 2005 | Property Tax Valuation Declaration |
| | Southern California Water Company | ABJ-4 | Depreciation |
| Connecticut | Connecticut Natural Gas Corp | 08-12-06 | 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 |

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| <u>Jurisdiction</u> | <u>Client</u> | <u>Docket/Application</u> | <u>Subject</u> |
|---------------------------------|---|---|--|
| | 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 |
| | 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 | 050078-EI | Depreciation |
| | Progress Energy – Florida | 090079-EI | Depreciation |
| Illinois | Illinois - American Water Company | 00-0340 02-0690 07-0507 | Depreciation Depreciation Depreciation |

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| <u>Jurisdiction</u> | <u>Client</u> | <u>Docket/Application</u> | <u>Subject</u> |
|-----------------------|---|--|--|
| | 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 |
| 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 DTE 05-27 | Depreciation Depreciation |
| Montana | 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 |

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|--|--|---------------------------------------|--|
| | Monmouth Cons. Water Co. | 8312-1113 | Depreciation |
| | New Jersey Water Company | 834-292 | Depreciation |
| | Public Service Electric & Gas | GR05100845 | Depreciation |
| | United Water Resources (formerly Hackensack Water Co.) | 8506-663 WR90080792J WR95070303 | Depreciation 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 |

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| <u>Jurisdiction</u> | <u>Client</u> | <u>Docket/Application</u> | <u>Subject</u> |
|---------------------|--|--|--|
| | 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 |
| | Penna. Gas & Water Co. - Gas Division | R-821961 R-832475 | Depreciation Depreciation |
| | Penna. Gas & Water Co. - Water Division | R-822102 R-850178 R-870853 R-901726 | Depreciation Capital Recovery/Depreciation Capital Recovery/Depreciation PIS Meas. of Value/Depreciation Depreciation |
| | Penna. Gas & Water Co. - Scranton Division | R-922482 | 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 |
| | Ceasetown/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. OF Value/Depr |
| | Philadelphia Suburban Water Company | R-911892 R-922476 R-932868 | Depreciation PIS Meas. of Value/Depreciation PIS Meas. of Value/Depreciation |

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| <u>Jurisdiction</u> | <u>Client</u> | <u>Docket/Application Subject</u> |
|--------------------------------------|--|--|
| | Riverton Consolidated Water Co. | R-842675 Capital Recovery/Depreciation |
| | United Water - Pennsylvania Western Pennsylvania Water Company | R-00973947 R-842621 R-842622 R-842623 R-842624 R-842625 Depreciation Capital Recovery/Depreciation 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.