

William Dunkel, Consultant
8625 Farmington Cemetery Road
Pleasant Plains, Illinois 62677

Qualifications

The Consultant is a consulting engineer specializing in utility regulatory proceedings. He has participated in over 250 state regulatory proceedings as listed on the attached Relevant Work Experience.

The Consultant has provided cost analysis, rate design, jurisdictional separations, depreciation, expert testimony and other related services to state agencies throughout the country in numerous state regulatory proceedings.

The Consultant has completed an advanced depreciation program entitled “Forecasting Life and Salvage” offered by Depreciation Programs, Inc.

The Consultant is a senior member of the Society of Depreciation Professionals.

The Consultant made a presentation pertaining to Current Depreciation Issues in State Rate Case Proceedings at the Society of Depreciation Professionals 25th Annual Meeting held September 2011 in Atlanta, GA.

The Consultant made a presentation pertaining to Video Dial Tone at the NASUCA 1993 Mid-Year Meeting held in St. Louis.

In addition, the Consultant also made a presentation to the NARUC Subcommittee on Economics and Finance at the NARUC Summer Meetings held in July, 1992. That presentation was entitled “The Reason the Industry Wants to Eliminate Cost Based Regulation--Telecommunications is a Declining Cost Industry.”

The Consultant provides services almost exclusively to public agencies, including the Public Utilities Commission, the Public Counsel, Office of Attorney General, or the State Department of Administration in various states.

William Dunkel currently provides, or in the past has provided, services in state utility regulatory proceedings to the following clients:

The Public Utility Commission or the Staffs in the States of:

Arkansas

Maryland

Arizona	Mississippi
Delaware	Missouri
D.C.	New Mexico
Georgia	Utah
Guam	Virginia
Illinois	Washington
Kansas	U.S. Virgin Islands

The Office of the Public Advocate, or its equivalent, in the States of:

Alaska	Maryland
California	Michigan
Colorado	Missouri
District of Columbia	New Jersey
Georgia	New Mexico
Hawaii	Ohio
Illinois	Pennsylvania
Indiana	Utah
Iowa	Washington
Maine	

The Department of Administration in the States of:

Illinois	South Dakota
Minnesota	Wisconsin

The Consultant graduated from the University of Illinois in February, 1970 with a Bachelor of Science Degree in Engineering Physics with emphasis on economics and other business-related subjects. The Consultant has taken several post-graduate courses since graduation.

From 1970 to 1974, the Consultant was a design engineer for Sangamo Electric Company (Sangamo was later purchased by Schlumberger) designing electric watt-hour meters used in the electric utility industry. The Consultant was granted patent No. 3822400 for a solid state meter pulse initiator which was used in metering.

In April, 1974, the Consultant was employed by the Illinois Commerce Commission in the Electric Section as a Utility Engineer. In November of 1975, he transferred to the Telephone Section of the Illinois Commerce Commission and from that time until July, 1980, he participated in essentially all telephone rate cases and other telephone rate matters that were set for hearing in the State of Illinois. During that period, he testified as an expert witness in numerous rate design cases and tariff filings in the areas of rate design, cost studies and

separations. During the period 1975-1980, he was the Separations and Settlements expert for the Staff of the Illinois Commerce Commission.

From July, 1977 until July, 1980, he was a Staff member of the FCC-State Joint Board on Separations, concerning the "Impact of Customer Provision of Terminal Equipment on Jurisdictional Separations" in FCC Docket No. 20981 on behalf of the Illinois Commerce Commission. The FCC-State Joint Board is the national board that specifies the rules for separations in the telephone industry.

The Consultant has taken the AT&T separations school which is normally provided to the AT&T personnel.

The Consultant has taken the General Telephone separations school which is normally provided for training of the General Telephone Company personnel in separations.

The Consultant has completed an advanced depreciation program entitled "Forecasting Life and Salvage" offered by Depreciation Programs, Inc.

Mr. Dunkel is a senior member of the Society of Depreciation Professionals.

Since July 1980 he has been regularly employed as an independent consultant in state utility regulatory proceedings across the nation.

He has testified before the Illinois House of Representatives Subcommittee on Communications, as well as participated in numerous other schools and conferences pertaining to the utility industry.

RELEVANT WORK EXPERIENCE OF
WILLIAM DUNKEL

ALASKA

- Chugach Electric
 Depreciation Rate Proceeding Docket No. U-09-097
- Homer Electric
 Depreciation Rate Proceeding Docket No. U-09-077
- TDX Sand Point Generating
 Depreciation Rate Proceeding Docket No. U-09-029
- AWWU
 Depreciation Rate Proceeding Docket No. U-08-004
- Enstar Natural Gas Company
 Depreciation Rate Proceeding Docket No. U-07-174
- ML&P
 Depreciation Rate Proceeding Docket No. U-12-149
 Depreciation Rate Proceeding Docket No. U-06-006
- ACS of Anchorage Docket No. U-01-34
- ACS
 General rate case Docket Nos. U-01-83, U-01-85, U-01-87
 AFOR proceeding Docket No. R-03-003
- All Telephone Companies
 Access charge proceeding Docket No. R-01-001
- Interior Telephone Company Docket No. U-07-75
- OTZ Telephone Cooperative Docket No. U-03-85

ARIZONA

- Citizens Communications Company, Arizona Gas Division
 Depreciation Rates Docket No. G-01032A-02
- U.S. West Communications (Qwest)
 General Rate Case/Price Cap Renewal Docket No. T-01051B-03-0454
 Wholesale cost/UNE case Docket No. T-00000A-00-0194
 General rate case Docket No. E-1051-93-183
 Depreciation case Docket No. T-01051B-97-0689
 General rate case/AFOR proceeding Docket No. T-01051B-99-0105
 AFOR proceeding Docket No. T-01051B-03-0454

ARKANSAS

- Southwestern Bell Telephone Company Docket No. 83-045-U

CALIFORNIA

(on behalf of the Office of Ratepayer Advocates (ORA))

- Kerman Telephone General Rate Case A.02-01-004

(on behalf of the California Cable Television Association)

- General Telephone of California I.87-11-033
- Pacific Bell
Fiber Beyond the Feeder Pre-Approval
Requirement

COLORADO

- Mountain Bell Telephone Company
 - General Rate Case Docket No. 96A-218T et al.
 - Call Trace Case Docket No. 92S-040T
 - Caller ID Case Docket No. 91A-462T
 - General Rate Case Docket No. 90S-544T
 - Local Calling Area Case Docket No. 1766
 - General Rate Case Docket No. 1720
 - General Rate Case Docket No. 1700
 - General Rate Case Docket No. 1655
 - General Rate Case Docket No. 1575
 - Measured Services Case Docket No. 1620
- Independent Telephone Companies
Cost Allocation Methods Case Docket No. 89R-608T

DELAWARE

- Diamond State Telephone Company
 - General Rate Case PSC Docket No. 82-32
 - General Rate Case PSC Docket No. 84-33
 - Report on Small Centrex PSC Docket No. 85-32T
 - General Rate Case PSC Docket No. 86-20
 - Centrex Cost Proceeding PSC Docket No. 86-34

DISTRICT OF COLUMBIA

- Washington Gas Light Company
Depreciation issues Formal Case No. 1091 & 1093
- Potomac Electric Power Company
 - Depreciation issues Formal Case No. 1076
 - Depreciation issues Formal Case No. 1053
- C&P Telephone Company of D.C.
Depreciation issues Formal Case No. 926

FCC

- Review of jurisdictional separations FCC Docket No. 96-45

- Developing a Unified Intercarrier
Compensation Regime CC Docket No. 01-92

FLORIDA

- BellSouth, GTE, and Sprint
Fair and reasonable rates Undocketed Special Project

GEORGIA

- Atlanta Gas Light Company
General Rate Proceeding Docket No. 31647
- Southern Bell Telephone & Telegraph Co.
General Rate Proceeding Docket No. 3231-U
General Rate Proceeding Docket No. 3465-U
General Rate Proceeding Docket No. 3286-U
General Rate Proceeding Docket No. 3393-U

HAWAII

- GTE Hawaiian Telephone Company
Depreciation/separations issues Docket No. 94-0298
Resale case Docket No. 7702

ILLINOIS

- Commonwealth Edison Company
General Rate Proceeding Docket No. 80-0546
General Rate Proceeding Docket No. 82-0026
Section 50 Docket No. 59008
Section 55 Docket No. 59064
Section 50 Docket No. 59314
Section 55 Docket No. 59704
- Central Illinois Public Service
Section 55 Docket No. 58953
Section 55 Docket No. 58999
Section 55 Docket No. 59000
Exchange of Facilities (Illinois Power) Docket No. 59497
General Rate Increase Docket No. 59784
Section 55 Docket No. 59677
- South Beloit
General Rate Case Docket No. 59078
- Illinois Power
Section 55 Docket No. 59281
Interconnection Docket No. 59435
- Verizon North Inc. and Verizon South Inc. Docket No. 02-0560

DSL Waiver Petition Proceeding	
- Geneseo Telephone Company	
EAS case	Docket No. 99-0412
- Central Telephone Company	
(Staunton merger)	Docket No. 78-0595
- General Telephone & Electronics Co.	
Usage sensitive service case	Docket Nos. 98-0200/98-0537
General rate case (on behalf of CUB)	Docket No. 93-0301
(Usage sensitive rates)	Docket No. 79-0141
(Data Service)	Docket No. 79-0310
(Certificate)	Docket No. 79-0499
(Certificate)	Docket No. 79-0500
- General Telephone Co.	Docket No. 80-0389
- SBC	
Imputation Requirement	Docket No. 04-0461
Implement UNE Law	Docket No. 03-0323
UNE Rate Case	Docket No. 02-0864
Alternative Regulation Review	Docket No. 98-0252
- Ameritech (Illinois Bell Telephone Company)	
Area code split case	Docket No. 94-0315
General Rate Case	Docket No. 83-0005
(Centrex filing)	Docket No. 84-0111
General Rate Proceeding	Docket No. 81-0478
(Call Lamp Indicator)	Docket No. 77-0755
(Com Key 1434)	Docket No. 77-0756
(Card dialers)	Docket No. 77-0757
(Concentration Identifier)	Docket No. 78-0005
(Voice of the People)	Docket No. 78-0028
(General rate increase)	Docket No. 78-0034
(Dimension)	Docket No. 78-0086
(Customer controlled Centrex)	Docket No. 78-0243
(TAS)	Docket No. 78-0031
(III. Consolidated Lease)	Docket No. 78-0473
(EAS Inquiry)	Docket No. 78-0531
(Dispute with GTE)	Docket No. 78-0576
(WUI vs. Continental Tel.)	Docket No. 79-0041
(Carle Clinic)	Docket No. 79-0132
(Private line rates)	Docket No. 79-0143
(Toll data)	Docket No. 79-0234
(Dataphone)	Docket No. 79-0237
(Com Key 718)	Docket No. 79-0365
(Complaint - switchboard)	Docket No. 79-0380

- (Porta printer) Docket No. 79-0381
- (General rate case) Docket No. 79-0438
- (Certificate) Docket No. 79-0501
- (General rate case) Docket No. 80-0010
- (Other minor proceedings) Docket No. various
- Home Telephone Company Docket No. 80-0220
- Northwestern Telephone Company
Local and EAS rates Docket No. 79-0142
EAS Docket No. 79-0519

INDIANA

- Indiana Michigan Power Company (I&M)
Depreciation issues Cause No. 44075
Depreciation issues Cause No. 42959
- Public Service of Indiana (PSI)
Depreciation issues Cause No. 39584
- Indianapolis Power and Light Company
Depreciation issues Cause No. 39938

IOWA

- U S West Communications, Inc.
Local Exchange Competition Docket No. RMU-95-5
Local Network Interconnection Docket No. RPU-95-10
General Rate Case Docket No. RPU-95-11

KANSAS

- Kansas Gas Services
General rate proceeding Docket No. 12-KGSG-838-RTS
- Westar Energy, Inc.
General rate proceeding Docket No. 12-WSEE-112-RTS
General rate proceeding Docket No. 08-WSEE-1041-RTS
- Midwest Energy, Inc.
General rate proceeding Docket No. 11-MDWE-609-RTS
General rate proceeding Docket No. 08-MDWE-594-RTS
- Generic Depreciation Proceeding Docket No. 08-GIMX-1142-GIV
- Kansas City Power & Light Company
General rate proceeding Docket No. 12-KCPE-764-RTS
General rate proceeding Docket No. 10-KCPE-415-RTS
- Atmos Energy Corporation
General rate proceeding Docket No. 12-ATMG-564-RTS
General rate proceeding Docket No. 08-ATMG-280-RTS
- Sunflower Electric Power Corporation

- Depreciation rate study Docket No. 08-SEPE-257-DRS
- Southwestern Bell Telephone Company
Commission Investigation of the KUSF Docket No. 98-SWBT-677-GIT
- Rural Telephone Service Company
Audit and General rate proceeding Docket No. 00-RRLT-083-AUD
Request for supplemental KUSF Docket No. 00-RRLT-518-KSF
- Southern Kansas Telephone Company
Audit and General rate proceeding Docket No. 01-SNKT-544-AUD
- Pioneer Telephone Company
Audit and General rate proceeding Docket No. 01-PNRT-929-AUD
- Craw-Kan Telephone Cooperative, Inc.
Audit and General rate proceeding Docket No. 01-CRKT-713-AUD
- Sunflower Telephone Company, Inc.
Audit and General rate proceeding Docket No. 01-SFLT-879-AUD
- Bluestem Telephone Company, Inc.
Audit and General rate proceeding Docket No. 01-BSST-878-AUD
- Home Telephone Company, Inc.
Audit and General rate proceeding Docket No. 02-HOMT-209-AUD
- Wilson Telephone Company, Inc.
Audit and General rate proceeding Docket No. 02-WLST-210-AUD
- S&T Telephone Cooperative Association, Inc.
Audit and General rate proceeding Docket No. 02-S&TT-390-AUD
- Blue Valley Telephone Company, Inc.
Audit and General rate proceeding Docket No. 02-BLVT-377-AUD
- JBN Telephone Company
Audit and General rate proceeding Docket No. 02-JBNT-846-AUD
- S&A Telephone Company
Audit and General rate proceeding Docket No. 03-S&AT-160-AUD
- Wheat State Telephone Company, Inc.
Audit and General rate proceeding Docket No. 03-WHST-503-AUD
- Haviland Telephone Company, Inc.
Audit and General rate proceeding Docket No. 03-HVDT-664-RTS

MAINE

- New England Telephone Company
General rate proceeding Docket No. 92-130
- Verizon
AFOR investigation Docket No. 2005-155
- Central Maine Power Company
General rate proceeding Docket No. 2007-125

MARYLAND

- Washington Gas Light Company
 - Depreciation rate proceeding Case No. 9103
 - Depreciation Rate Case Case No. 8960
- Baltimore Gas and Electric Company
 - Depreciation rate proceeding Case No. 9096
- PEPCO
 - General rate proceeding Case No. 9286
 - General rate proceeding Case No. 9217
 - General rate proceeding Case No. 9092
- Delmarva Power & Light Company
 - General rate proceeding Case No. 9285
- Chesapeake and Potomac Telephone Company
 - General rate proceeding Case No. 7851
 - Cost Allocation Manual Case Case No. 8333
 - Cost Allocation Issues Case Case No. 8462
- Verizon Maryland
 - PICC rate case Case No. 8862
 - USF case Case No. 8745
- Chesapeake Utilities Corporation
 - General rate proceeding Case No. 9062

MICHIGAN

- Wisconsin Electric Power Company
 - Depreciation Rate Case Case No. U-15981
- SEMCO Energy Gas Company
 - Depreciation Rate Case Case No. U-15778
- Michigan Consolidated Gas Company
 - Depreciation Rate Case Case No. U-15699
- Consumers Energy Company
 - Depreciation Rate Case Case No. U-15629

MINNESOTA

- Access charge (all companies) Docket No. P-321/CI-83-203
- U. S. West Communications, Inc. (Northwestern Bell Telephone Co.)
 - Centrex/Centron proceeding Docket No. P-421/91-EM-1002
 - General rate proceeding Docket No. P-321/M-80-306
 - Centrex Dockets MPUC No. P-421/M-83-466
 - MPUC No. P-421/M-84-24
 - MPUC No. P-421/M-84-25
 - MPUC No. P-421/M-84-26
 - General rate proceeding MPUC No. P-421/GR-80-911

	General rate proceeding	MPUC No. P-421/GR-82-203
	General rate case	MPUC No. P-421/GR-83-600
	WATS investigation	MPUC No. P-421/CI-84-454
	Access charge case	MPUC No. P-421/CI-85-352
	Access charge case	MPUC No. P-421/M-86-53
	Toll Compensation case	MPUC No. P-999/CI-85-582
	Private Line proceeding	Docket No. P-421/M-86-508
-	AT&T	
	Intrastate Interexchange	Docket No. P-442/M-87-54

MISSISSIPPI

-	South Central Bell	
	General rate filing	Docket No. U-4415

MISSOURI

-	AmerenUE	
	Electric rate proceeding	ER-2010-0036
	Electric rate proceeding	ER-2008-0318
-	American Water Company	
	General rate proceeding	WR-2008-0311
-	Empire District Electric Company	
	Depreciation rates	ER-2008-0093
-	AmerenUE	
	Electric rate proceeding	ER-2007-0002
-	Southwestern Bell	
	General rate proceeding	TR-79-213
	General rate proceeding	TR-80-256
	General rate proceeding	TR-82-199
	General rate proceeding	TR-86-84
	General rate proceeding	TC-89-14, et al.
	Alternative Regulation	TC-93-224/TO-93-192
-	United Telephone Company	
	Depreciation proceeding	TR-93-181
-	All companies	
	Extended Area Service	TO-86-8
	EMS investigation	TO-87-131
	Cost of Access Proceeding	TR-2001-65

NEW JERSEY

-	Atlantic City Electric Company	
	General Rate Proceeding	BPU Docket No. ER12121071 OAL Docket No. PUC00617-2013

- New Jersey Bell Telephone Company
 - General rate proceeding Docket No. 802-135
 - General rate proceeding BPU No. 815-458
 - OAL No. 3073-81
 - Phase I - General rate case BPU No. 8211-1030
 - OAL No. PUC10506-82
 - General rate case BPU No. 848-856
 - OAL No. PUC06250-84
 - Division of regulated BPU No. TO87050398
 - from competitive services OAL No. PUC 08557-87
 - Customer Request Interrupt Docket No. TT 90060604

NEW MEXICO

- Public Service Company of New Mexico
 - Depreciation issues Case No. 10-00086-UT
 - Depreciation issues Case No. 08-00273-UT
- U.S. West Communications, Inc.
 - E-911 proceeding Case No. 92-79-TC
 - General rate proceeding Case No. 92-227-TC
 - General rate/depreciation proceeding Case No. 3008
 - Subsidy Case Case No. 3325
 - USF Case Case No. 3223
- VALOR Communications
 - Subsidy Case Case No. 3300
 - Interconnection Arbitration Case No. 3495

OHIO

- Ohio Bell Telephone Company
 - General rate proceeding Docket No. 79-1184-TP-AIR
 - General rate increase Docket No. 81-1433-TP-AIR
 - General rate increase Docket No. 83-300-TP-AIR
 - Access charges Docket No. 83-464-TP-AIR
- General Telephone of Ohio
 - General rate proceeding Docket No. 81-383-TP-AIR
- United Telephone Company
 - General rate proceeding Docket No. 81-627-TP-AIR

OKLAHOMA

- Public Service of Oklahoma
 - Depreciation case Cause No. 96-0000214

PENNSYLVANIA

- GTE North, Inc.
Interconnection proceeding Docket No. A-310125F002
- Bell Telephone Company of Pennsylvania
Alternative Regulation proceeding Docket No. P-00930715
Automatic Savings Docket No. R-953409
Rate Rebalance Docket No. R-00963550
- Enterprise Telephone Company
General rate proceeding Docket No. R-922317
- All companies
InterLATA Toll Service Invest. Docket No. I-910010
Joint Petition for Global Resolution of
Telecommunications Proceedings Docket Nos. P-00991649,
P-00991648, M-00021596
- GTE North and United Telephone Company
Local Calling Area Case Docket No. C-902815
- Verizon
Joint Application of Bell Atlantic and
GTE for Approval of Agreement
and Plan of Merger Docket Nos. A-310200F0002,
A-311350F0002, A-310222F0002,
A-310291F0003
Access Charge Complaint Proceeding Docket No. C-200271905

SOUTH DAKOTA

- Northwestern Bell Telephone Company
General rate proceeding Docket No. F-3375

TENNESSEE

(on behalf of Time Warner Communications)

- BellSouth Telephone Company
Avoidable costs case Docket No. 96-00067

UTAH

- Rocky Mountain Power
Depreciation rate proceeding Docket No. 13-035-02
- U.S. West Communications (Mountain Bell Telephone Company)
General rate case Docket No. 84-049-01
General rate case Docket No. 88-049-07
800 Services case Docket No. 90-049-05
General rate case/
incentive regulation Docket No. 90-049-06/90-
049-03
General rate case Docket No. 92-049-07
General rate case Docket No. 95-049-05
General rate case Docket No. 97-049-08
Qwest Price Flexibility-Residence Docket No. 01-2383-01

- Qwest Price Flexibility-Business Docket No. 02-049-82
- Qwest Price Flexibility-Residence Docket No. 03-049-49
- Qwest Price Flexibility-Business Docket No. 03-049-50
- Carbon/Emery
- General rate case/USF eligibility Docket No. 05-2302-01

VIRGIN ISLANDS, U.S.

- Virgin Islands Telephone Company
- General rate case Docket No. 264
- General rate case Docket No. 277
- General rate case Docket No. 314
- General rate case Docket No. 316

VIRGINIA

- General Telephone Company of the South
- Jurisdictional allocations Case No. PUC870029
- Separations Case No. PUC950019

WASHINGTON

- US West Communications, Inc.
- Interconnection case Docket No. UT-960369
- General rate case Docket No. UT-950200
- All Companies-
- Analyzed the local calling areas in the State

WISCONSIN

- Wisconsin Bell Telephone Company
- Private line rate proceeding Docket No. 6720-TR-21
- General rate proceeding Docket No. 6720-TR-34