

RESUME
MARY H. CLEVELAND

EDUCATION:

BBA-Accounting: University of Missouri-Kansas City, 1971
MBA-Accounting: University of Missouri-Kansas City, 1974

HONORS:

Beta Gamma Sigma

CPA STATUS:

Licensed in Kansas

EMPLOYMENT:

Mar. 1998 to present: Utah Division of Public Utilities
 160 East 300 South, Suite 400
 Salt Lake City, UT 84114

Position: Utility Regulatory Analyst IV

Description: Primarily responsibilities include reviewing utilities' affiliated transactions and accounting for regulated and non-regulated activities. Also review gas procurement activities, participate in rate case investigations, prepare written testimony and testify before the Utah Public Service Commission.

Aug. 1991 to Mar. 1998: Utah Committee of Consumer Services
 160 East 300 South, Suite 408
 Salt Lake City, UT 84114

Position: Utility Regulatory Analyst IV

Description: Represented residential, small commercial and agricultural customers in utility matters. Monitored, assessed and reported on current issues facing the utility industry. Planned and conducted audits of both gas and electric utilities in conjunction with rate applications, prepared written testimony and testified before the Utah Public Service Commission. Assignments included participation in the IndeGO (proposed independent system operator for the Northwest region) Pricing Work Group and Steering Committee, evaluating

PacifiCorp's integrated resource planning process, participating in PacifiCorp's Demand-Side Management Advisory Group, and assisting in the evaluation of PacifiCorp's stranded cost exposure. Also evaluated gas procurement activities of Questar Gas.

Oct. 1988 - Aug. 1991: Utah Division of Public Utilities
160 East 300 South
Salt Lake City, UT 84114

Position: Utility Rate Engineer

Description: Participated in audits of utilities in conjunction with rate applications, prepared written testimony and testified before the Utah Public Service Commission. Evaluated and prepared written recommendations on utility tariff and special contract filings. Assisted in the evaluation of the PacifiCorp and Utah Power & Light merger.

Apr. 1985 - Oct. 1988: LMSL, Inc.
10955 Lowell
Overland Park, KS 66210

Position: Senior Regulatory Consultant

Description: Participated in rate case investigations and other special studies on behalf of state utility commissions, prepared written testimony and testified in various proceedings.

Aug. 1983 - Apr. 1985: Troupe Kehoe Whiteaker and Kent
800 Penn Tower Building
3100 Broadway
Kansas City, MO 64111

Position: Senior Regulatory Consultant

Description: Local CPA firm specializing in regulated industries. Work included rate case investigations, preparation of written testimony and testifying before various state regulatory commissions. Also participated in year-end financial audits of small independent telephone companies and rural electric companies and assisted in tax return preparation.

- Mar. 1981 - Aug. 1983: Kansas Corporation Commission
Utilities Division
1500 S.W. Arrowhead Road
Topeka, KS 66604-4027
Position: Senior Utility Regulatory Auditor
Description: Planned and conducted audits of utilities in conjunction with rate case applications, prepared written testimony and served as an expert witness in rate hearings before the Commission.
- Aug. 1977 - Mar. 1981: University of Kansas Medical Center
Institutional Research & Planning / Budget Office
Position: Analyst / Accountant
Description: Conducted special operational and long-range planning studies. Work involved programming with SPSS, SAS and Mark IV; program documentation and report writing.
- Jun. 1973 - Aug. 1977: Midwest Research Institute
425 Volker
Kansas City, MO 64110
Position: Operations Analyst
Description: Performed operational audits and developed management information systems for a variety of clients. Also conducted workshops on long-range planning. Work involved programming with FORTRAN and SPSS, program documentation and report writing.
- Apr. 1969 - Jun. 1973: University of Missouri - Kansas City
Library Accounting / Acquisitions
5100 Rockhill Road
Kansas City, MO 64110
Position: Accountant
Description: General accounting, budget preparation and fiscal reporting.

MEMBERSHIPS:

American Institute of Certified Public Accountants.
National Association Regulatory Utility Commissioners Subcommittee on Accounts SEC
Subcommittee.
