APPENDIX I QUALIFICATIONS OF DONNA DERONNE, C.P.A.

- Q. WHAT IS YOUR OCCUPATION?
- A. I am a certified public accountant and regulatory consultant in the firm of Larkin & Associates, PLLC, Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan.
- Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.
- A. I graduated with honors from Oakland University in Rochester, Michigan in 1991. I have been employed by the firm of Larkin & Associates, PLLC, since 1991. As a certified public accountant and regulatory consultant with Larkin & Associates, PLLC, my duties have included the analysis of utility rate cases and regulatory issues, researching accounting and regulatory developments, preparation of computer models and spreadsheets, the preparation of testimony and schedules and testifying in regulatory proceedings. I have also developed and conducted five training programs on behalf of the Department of Defense Navy Rate Intervention Office on measuring the financial capabilities of firms bidding on Navy assets and one training program on calculating the revenue requirement for municipal owned water and wastewater utilities. A partial listing of cases which I have participated in are included below:

Performed Analytical Work in the Following Cases:

Docket No. 92-06-05 The United Illuminating Company

State of Connecticut, Department of Public Utility

Control

Docket No. R-00922428 The Pennsylvania American Water Company

Pennsylvania Public Utility Commission

Cause No. 39498 PSI Energy, Inc.

Before the State of Indiana - Indiana Utility Regulatory

Commission

Docket No. 6720-TI-102 Wisconsin Bell, Inc.

Wisconsin Citizens' Utility Board

Docket No. 90-1069 Commonwealth Edison, Inc.

(Remand) Before the Illinois Commerce Commission

Docket Nos. 920733-WS General Development Utilities, Inc. - Port Labelle

& 920734-WS and Silver Springs Shores Divisions.

Before the Florida Public Service Commission

Case No. PUE910047 Virginia Electric and Power Company

(State Corporation Commission)

Docket No. Sun City Water Company

U-1565-91-134 Residential Utility Consumer Office

Docket No. 930405-El Florida Power & Light Company

Before the Florida Public Service Commission

Docket No. UE-92-1262 Puget Sound Power & Light Company

Before the Washington Utilities & Transportation

Commission

Docket No. R-932667 Pennsylvania Gas & Water Company

Before the Pennsylvania Public Utility Commission

Docket No. 7700 Hawaiian Electric Company, Inc.

Before the Public Utilities Commission of the State of

Hawaii

Docket No. Pennsylvania American Water Company R-00932670 Pennsylvania Public Utility Commission

Case No. Guam Power Authority vs. U.S. Navy Public 78-T119-0013-94 Works Center, Guam - Assisting the Department of Defense in the investigation of a billing dispute. Case No. 90-256 South Central Bell Telephone Company Before the Kentucky Public Service Commission Case No. 94-355 Cincinnati Bell Telephone Company Before the Kentucky Public Service Commission Docket No. 7766 Hawaiian Electric Company, Inc. Before the Public Utilities Commission of the State of Hawaii Docket No. 2216 Narragansett Bay Commission On Behalf of the Division of Public Utilities and Carriers. Before the Rhode Island Public Utilities Commission Docket No. 94-0097 Citizens Utilities Company, Kauai Electric Division Before the Public Utilities Commission of the State of Hawaii Docket No. 5863* Central Vermont Public Service Corporation Before the Vermont Public Service Board Docket No. E-1032-95-433 Citizens Utilities Company - Arizona Electric Division Before the Arizona Corporation Commission Docket No. R-00973947 United Water Pennsylvania Before the Pennsylvania Public Utilities Commission Docket No. 95-0051 Hawaiian Storm Damage Reserve Case Before the Public Utilities Commission of the State of Hawaii Application Nos. Pacific Gas & Electric Company, Southern California Edison Company & San Diego Gas & Electric Co.; 96-08-070, 96-08-071, Phases I & II: Before the California Public Utilities 96-08-072 Commission Docket No. E-1072-97-067 Southwestern Telephone Company Before the Arizona Corporation Commission Docket No. 920260-TL BellSouth Telecommunications Inc. - Florida On Behalf of the Florida Office of Public Counsel

Docket No. R-00973953 PECO Energy Company Before the Pennsylvania Public Utilities Commission Docket No. 5983 **Green Mountain Power Corporation** Before the Vermont Public Service Board Case No. PUE-9602096 Virginia Electric and Power Company Before the Commonwealth of Virginia **State Corporation Commission** Docket No. 97-035-01 PacifiCorp, dba Utah Power & Light Company Before the Public Service Commission of Utah Black Mountain Gas Division - Northern States Power Docket No. G-34930705 Before the Arizona Corporation Commission Docket No. T-01051B-99-105* US West/Qwest Corporation Before the Arizona Corporation Commission Docket No. 98-10-019 Verizon Audit Report on Behalf of California Office of Ratepayers Advocates Docket No. 991437-WU* Wedgefield Utilities, Inc. Before the Florida Public Service Commission Docket No. 99-057-20* Questar Gas Company Before the Utah Public Service Commission Docket No. 6596 Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board Docket No. ER02080614 Rockland Electric Company Before the New Jersey Board of Public Service Docket No. 5841/5859 Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board Formal Case No. 1016 Washington Gas Light Company Before the Public Service Commission of the District of Columbia Application No. 02-12-028 San Diego Gas & Electric Company Before the California Public Utilities Commission

Docket No. 03-2035-02** PacifiCorp - Utah Operations

Before the Public Service Commission of Utah

Docket No. 2004-0007-

0011-0001

Intercoastal Utilities, Inc.

Before the St. Johns County Water & Sewer Authority

Submitted Testimony in the Following Cases

Docket No. 92-11-11 Connecticut Light & Power Company

State of Connecticut, Department of Public Utility

Control

Docket No. 93-02-04 Connecticut Natural Gas Corporation

State of Connecticut, Department of Public Utility

Control

Docket No. 95-02-07 Connecticut Natural Gas Corporation

State of Connecticut, Department of Public Utility

Control

Case No. 94-0035-E-42T Monongahela Power Company

Before the Public Service Commission of West

Virginia

Case No. 94-0027-E-42T Potomac Edison Company

Before the Public Service Commission of West

Virginia

Case No. 95-0003-G-42T* Hope Gas, Inc.

Before the West Virginia Public Service Commission

Case No. 95-0011-G-42T* Mountaineer Gas Company

Before the West Virginia Public Service Commission

Docket No. 950495-WS Southern States Utilities

Before the Florida Public Service Commission

Docket No. 960451-WS United Water Florida

Before the Florida Public Service Commission

Docket No. 5859 Citizens Utilities Company - Vermont Electric Division

Before the Vermont Public Service Board

Docket No. 97-12-21	Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control
Docket No. 98-01-02	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket No. 98-07-006	San Diego Gas and Electric Company Public Utilities Commission of the State of California
Docket No. 99-04-18 Phase I	Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control
Docket No. 99-04-18 Phase II	Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control
Docket No. 99-09-03 Phase I	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 99-09-03 Phase II	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 99-035-10	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 00-12-01	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket No. 6460*	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 01-035-01*	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. G-01551A-00-0309	Southwest Gas Corporation Arizona Corporation Commission
Docket No. 01-05-19	Yankee Gas Services Company State of Connecticut Department of Public Utility Control

Docket No. 01-035-23 Interim (Oral testimony)	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 01-035-23**	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 010503-WU	Aloha Utilities, Inc Seven Springs Water Division Before the Florida Public Service Commission
Docket No. 000824-EI*	Florida Power Corporation Before the Florida Public Service Commission
Docket No. 001148-EI**	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 01-10-10	United Illuminating Company Connecticut Department of Public Utility Control
Docket No. 02-057-02*	Questar Gas Company Public Service Commission of Utah
Docket No. 020384-GU*	Tampa Electric Company d/b/a Peoples Gas System Before the Florida Public Service Commission
Docket No. 020010-WS	The Woodlands of Lake Placid, L.P. Before the Florida Public Service Commission
Docket No. 020071-WS	Utilities, Inc. of Florida Before the Florida Public Service Commission
Docket No. 03-07-02	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket No. 030438-EI*	Florida Public Utilities Company Before the Florida Public Service Commission
Docket No. 03-11-20	Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control
Docket No. 030102-WS	The Woodlands of Lake Placid, L.P. Before the Florida Public Service Commission

Docket No. 04-06-01* Yankee Gas Services Company State of Connecticut, Department of Public Utility Control Docket No. 6946 & Central Vermont Public Service Corporation 6988 Before the Vermont Public Service Board Docket No. 04-035-42* PacifiCorp Before the Public Service Commission of Utah Docket No. 050045-EI* Florida Power & Light Company Before the Florida Public Service Commission Docket No. 05-03-17PH01 The Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control Docket No. 050078-EI* Progress Energy Florida, Inc. Before the Florida Public Service Commission Docket No. 05-06-04 The United Illuminating Company State of Connecticut, Department of Public Utility Control Docket No. A.05-08-021 San Gabriel Valley Water Company, Fontana Water Division Before the California Public Utilities Commission Case No. 05-E-1222 New York State Electric & Gas Corporation Before the New York Public Service Commission Docket No. 060038-EI Florida Power & Light Company Before the Florida Public Service Commission Docket No. 05-11-008* Southern California Edison Company and San Diego Gas & Electric Company Before the California Public Utilities Commission Docket No. 06-035-21* PacifiCorp Before the Public Service Commission of Utah Docket No. 06-03-04* Connecticut Natural Gas Corporation Phase I Connecticut Department of Public Utility Control

Application 06-05-025	Request for Order Authorizing the Sale by Thames GmbH of up to 100% of the Common Stock of American Water Works Company, Inc., Resulting in Change of Control of California-American Water Company Before the California Public Utilities Commission
Docket No. U-27703*	Atmos Energy Corporation d/b/a Trans Louisiana Gas Company Before the Louisiana Public Service Commission
Case Nos. 06-G-1185 And 06-G-1186*	KeySpan Energy Delivery New York and KeySpan Energy Delivery Long Island Before the New York Public Service Commission
Docket No. 06-12-02PH01*	Yankee Gas Services Company Connecticut Department of Public Utility Control
Case No. 06-G-1332*	Consolidated Edison Company of New York, Inc. Before the New York Public Service Commission
Formal Case No. 1016	Washington Gas Light Company Before the Public Service Commission of the District of Columbia
Docket No. 07-05-19	Aquarion Water Company of Connecticut Connecticut Department of Public Utility Control
Case No. 07-E-0523	Consolidated Edison Company of New York, Inc. Before the New York Public Service Commission
Docket Nos. 07-035-04, 06-035-163 and 07-035-14	Rocky Mountain Power Before the Public Service Commission of Utah
Docket No. 07-07-01	Connecticut Light & Power Company Connecticut Department of Public Utility Control
Proceeding No. A.07-07-001	California Water Service Company Before the California Public Utilities Commission

^{*} Case Settled
** Testimony not filed/submitted due to settlement