

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. Most recently involved in the evaluation of the ScottishPower / PacifiCorp merger. 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 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. 1998 - 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 / Utah Power & Light merger.
- Apr. 1985 - Oct. 1998: 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
 3900 Rainbow Boulevard
 Kansas City, KS
 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.
