

Roxie McCullar, CPA, CDP
8625 Farmington Cemetery Road
Pleasant Plains, IL

Roxie McCullar is a regulatory consultant, licensed Certified Public Accountant in the state of Illinois, and a Certified Depreciation Professional through the Society of Depreciation Professionals. She is a member of the American Institute of Certified Public Accountants, the Illinois CPA Society, and the Society of Depreciation Professionals. Ms. McCullar has received her Master of Arts degree in Accounting from the University of Illinois-Springfield as well as her Bachelor of Science degree in Mathematics from Illinois State University. Ms. McCullar has 25 years of experience as a regulatory consultant for William Dunkel and Associates. In that time, she has filed testimony in over 50 state regulatory proceedings on depreciation issues and cost allocation for universal service and has assisted Mr. Dunkel in numerous other proceedings.

Education

Master of Arts in Accounting from the University of Illinois-Springfield, Springfield, Illinois

12 hours of Business and Management classes at Benedictine University-Springfield College in Illinois, Springfield, Illinois

27 hours of Graduate Studies in Mathematics at Illinois State University, Normal, Illinois

Completed Depreciation Fundamentals training course offered by the Society of Depreciation Professionals

Relevant Coursework:

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| - Calculus | - Discrete Mathematics |
| - Number Theory | - Mathematical Statistics |
| - Linear Programming | - Differential Equations |
| - Finite Sampling | - Statistics for Business and Economics |
| - Introduction to Micro Economics | - Introduction to Macro Economics |
| - Principles of MIS | - Introduction to Financial Accounting |
| - Introduction to Managerial Accounting | - Intermediate Managerial Accounting |
| - Intermediate Financial Accounting I | - Intermediate Financial Accounting II |
| - Advanced Financial Accounting | - Auditing Concepts/Responsibilities |
| - Accounting Information Systems | - Federal Income Tax |
| - Fraud Forensic Accounting | - Accounting for Government & Non-Profit |
| - Commercial Law | - Advanced Utilities Regulation |
| - Advanced Auditing | - Advanced Corp & Partnership Taxation |

Current Position: Consultant at William Dunkel and Associates

Participation in the proceedings below included some or all of the following:

Developing analyses, preparing data requests, analyzing issues, writing draft testimony, preparing data responses, preparing draft questions for cross examination, drafting briefs, and developing various quantitative models.

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2025	Kansas	Kansas Corporation Commission	25-MRGT-222-KSF	Moundridge Telephone Company	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2025	Kansas	Kansas Corporation Commission	25-CNHT-185-KSF	Cunningham Telephone Company	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2025	Kansas	Kansas Corporation Commission	25-MTLT-161-KSF	Mutual Telephone Company	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2025	Ohio	Public Utilities Commission of Ohio	24-0468-EL-AIR	FirstEnergy Utilities (Ohio Edison Company, Cleveland Electric Illuminating Company, and Toledo Edison Company)	Electric Depreciation Issues	Public Utilities Commission of Ohio Staff
2024	Indiana	Indiana Utility Regulatory Commission	46120	Northern Indiana Public Service Company	Electric Depreciation Issues	Indiana Office of Utility Consumer Counselor
2024	DC	District of Columbia Public Service Commission	FC1176	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2024	Kansas	Kansas Corporation Commission	24-GIMT-459-GIT	Generic Telephone	RLEC Depreciation Rates	Kansas Corporation Commission Staff
2024	North Carolina	North Carolina Utilities Commission	E-22, Sub 694	Dominion Energy North Carolina	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2024	North Carolina	North Carolina Utilities Commission	G-9, Sub 837	Piedmont Natural Gas, LLC	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2024	Kansas	Kansas Corporation Commission	24-KGSG-610-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff

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Year	State	Commission	Docket	Company	Description	On Behalf of
2024	Arizona	Arizona Corporation Commission	T-03214A-23-0250	Citizens Telecommunications of the White Mountains, Inc.	Arizona Universal Service Fund	The Utilities Division Staff Arizona Corporation Commission
2024	Delaware	Delaware Public Service Commission	23-0601	Artesian Water Company	Water Depreciation Issues	Delaware Public Service Commission
2024	Kansas	Kansas Corporation Commission	24-TTHT-343-KSF	Totah Communications, Inc.	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2023	Kansas	Kansas Corporation Commission	24-SCNT-131-KSF	South Central Telephone Association	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2023	Kansas	Kansas Corporation Commission	23-EKCE-775-RTS	Evergy Kansas Metro, Inc., Evergy Kansas South, Inc., and Evergy Kansas Central, Inc.	Electric Depreciation Issues	Kansas Corporation Commission Staff
2023	North Carolina	North Carolina Utilities Commission	E-7, SUB 1276	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2023	North Carolina	North Carolina Utilities Commission	E-2, SUB 1300	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2023	Kansas	Kansas Corporation Commission	23-ATMG-359-RTS	Atmos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2022	Alaska	Regulatory Commission of Alaska (RCA)	U-22-034	Chugach Electric Association, Inc.	Electric Depreciation Issues	Attorney General's Regulatory Affairs and Public Advocacy Section (RAPA)
2022	Kansas	Kansas Corporation Commission	22-COST-546-KSF	Columbus Communications Services, LLC	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff

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Year	State	Commission	Docket	Company	Description	On Behalf of
2022	Washington	Washington Utilities & Transportation Commission	UE-220066 & UG-220067	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Regulatory Staff - Washington Utilities & Transportation Commission Public
2022	North Carolina	North Carolina Utilities Commission	G-39, SUBS 46 and 47	Cardinal Pipeline Company, LLC	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2022	Alaska	Regulatory Commission of Alaska (RCA)	U-21-070/U-21-071	Golden Heart Utilities and College Utilities Corporation	Water and Wastewater Depreciation Issues	Attorney General's Regulatory Affairs and Public Advocacy Section (RAPA)
2021	Kansas	Kansas Corporation Commission	22-CRKT-087-KSF	Craw-Kan Telephone Cooperative, Inc.	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2021	North Carolina	North Carolina Utilities Commission	G-5, SUB 632	Public Service Company of North Carolina	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2021	Kansas	Kansas Corporation Commission	21-BHCG-418-RTS	Black Hills Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2021	Florida	Florida Public Service Commission	20210015-EI	Florida Power & Light Company	Electric Depreciation Issues	Office of Public Counsel
2020	DC	District of Columbia Public Service Commission	FC1162	Washington Gas & Light	Natural Gas Depreciation Issues	District of Columbia Public Service Commission
2020	DC	District of Columbia Public Service Commission	FC1156	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2020	North Carolina	North Carolina Utilities Commission	E-2, SUB 1219	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2020	Kansas	Kansas Corporation Commission	20-BLVT-218-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff

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Year	State	Commission	Docket	Company	Description	On Behalf of
2020	Utah	Public Service Commission of Utah	18-035-36	Rocket Mountain Power	Electric Depreciation Issues	Division of Public Utilities
2020	North Carolina	North Carolina Utilities Commission	E-7, SUB 1214	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Kansas	Kansas Corporation Commission	20-UTAT-032-KSF	United Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-ATMG-525-RTS	Atmos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-GNBT-505-KSF	Golden Belt Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Arizona	Arizona Corporation Commission	E-01933A-19-0028	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2019	North Carolina	North Carolina Utilities Commission	E-22, SUB 562	Dominion Energy North Carolina	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Utah	Public Service Commission of Utah	19-057-03	Dominion Energy Utah	Natural Gas Depreciation Issues	Division of Public Utilities
2019	Kansas	Kansas Corporation Commission	19-EPDE-223-RTS	Empire District Electric Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2019	Arizona	Arizona Corporation Commission	T-03214A-17-0305	Citizens Telecommunications Company	Arizona Universal Service Fund	The Utilities Division Staff Arizona Corporation Commission
2018	Kansas	Kansas Corporation Commission	18-KGSG-560-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2018	Kansas	Kansas Corporation Commission	18-KCPE-480-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4800	SUEZ Water	Water Depreciation Issues	Division of Public Utilities and Carriers

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Year	State	Commission	Docket	Company	Description	On Behalf of
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4770	Narragansett Electric Company	Electric & Natural Gas Depreciation Issues	Division of Public Utilities and Carriers
2018	North Carolina	North Carolina Utilities Commission	E-7, SUB 1146	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	DC	District of Columbia Public Service Commission	FC1150	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2017	Kansas	Kansas Corporation Commission	17-RNBT-555-KSF	Rainbow Telecommunications Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2017	North Carolina	North Carolina Utilities Commission	E-2, SUB 1142	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	Washington	Washington Utilities & Transportation Commission	UE-170033 & UG-170034	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Washington State Office of the Attorney General, Public Counsel Unit
2017	Florida	Florida Public Service Commission	160186-EI & 160170-EI	Gulf Power Company	Electric Depreciation Issues	The Citizens of the State of Florida
2016	Kansas	Kansas Corporation Commission	16-KGSG-491-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2016	DC	District of Columbia Public Service Commission	FC1139	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2016	Arizona	Arizona Corporation Commission	E-01933A-15-0239 & E-01933A-15-0322	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2016	Georgia	Georgia Public Service Commission	40161	Georgia Power Company	Addressed Depreciation Issues	Georgia Public Service Commission Public Interest Advocacy Staff
2016	DC	District of Columbia Public Service Commission	FC1137	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission

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Year	State	Commission	Docket	Company	Description	On Behalf of
2015	Kansas	Kansas Corporation Commission	16-ATMG-079-RTS	Atmos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-TWVT-213-AUD	Twin Valley Telephone, Inc.	Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-KCPE-116-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-MRGT-097-AUD	Moundridge Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-S&TT-525-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-WTCT-142-KSF	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-PLTT-678-KSF	Peoples Telecommunications, LLC	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	New Jersey	State of New Jersey Board of Public Utilities	BPU ER12121071	Atlantic City Electric Company	Electric Depreciation Issues	New Jersey Rate Counsel
2013	Kansas	Kansas Corporation Commission	13-JBNT-437-KSF	J.B.N. Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-ZENT-065-AUD	Zenda Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	DC	District of Columbia Public Service Commission	FC1103	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2012	Kansas	Kansas Corporation Commission	12-LHPT-875-AUD	LaHarpe Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff

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Year	State	Commission	Docket	Company	Description	On Behalf of
2012	Kansas	Kansas Corporation Commission	12-GRHT-633-KSF	Gorham Telephone Company	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2012	Kansas	Kansas Corporation Commission	12-S&TT-234-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	DC	District of Columbia Public Service Commission	FC1093	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission
2011	Kansas	Kansas Corporation Commission	11-CNHT-659-KSF	Cunningham Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	Kansas	Kansas Corporation Commission	11-PNRT-315-KSF	Pioneer Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2010	Kansas	Kansas Corporation Commission	10-HVDT-288-KSF	Haviland Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2009	Kansas	Kansas Corporation Commission	09-BLVT-913-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2009	DC	District of Columbia Public Service Commission	FC1076	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2008	Kansas	Kansas Corporation Commission	09-MTLT-091-KSF	Mutual Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	08-MRGT-221-KSF	Moundridge Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-PLTT-1289-AUD	Peoples Telecommunications, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-MDTT-195-AUD	Madison Telephone, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff

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Year	State	Commission	Docket	Company	Description	On Behalf of
2007	Kansas	Kansas Corporation Commission	06-RNBT-1322-AUD	Rainbow Telecommunications Assn., Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-WCTC-1020-AUD	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-H&BT-1007-AUD	H&B Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-ELKT-365-AUD	Elkhart Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-SCNT-1048-AUD	South Central Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Utah	Public Service Commission of Utah	05-2302-01	Carbon/Emery Telecom, Inc.	Cost Study Issues & Depreciation Issues	Utah Committee of Consumer Services
2005	Kansas	Kansas Corporation Commission	05-TTHT-895-AUD	Totah Communications, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Maine	Public Utilities Commission of the State of Maine	2005-155	Verizon	Depreciation Issues	Office of Public Advocate
2005	Kansas	Kansas Corporation Commission	05-TRCT-607-KSF	Tri-County Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-CNHT-020-AUD	Cunningham Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-KOKT-060-AUD	KanOkla Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-UTAT-690-AUD	United Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff

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Year	State	Commission	Docket	Company	Description	On Behalf of
2004	Kansas	Kansas Corporation Commission	04-CGTT-679-RTS	Council Grove Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-GNBT-130-AUD	Golden Belt Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	03-TWVT-1031-AUD	Twin Valley Telephone, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-HVDT-664-RTS	Haviland Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-WHST-503-AUD	Wheat State Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-S&AT-160-AUD	S&A Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-JBNT-846-AUD	JBN Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-S&TT-390-AUD	S&T Telephone Cooperative Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-BLVT-377-AUD	Blue Valley Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-PNRT-929-AUD	Pioneer Telephone Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-BSST-878-AUD	Bluestem Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SFLT-879-AUD	Sunflower Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff

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Year	State	Commission	Docket	Company	Description	On Behalf of
2001	Kansas	Kansas Corporation Commission	01-CRKT-713-AUD	Craw-Kan Telephone Cooperative, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RNBT-608-KSF	Rainbow Telecommunications Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SNKT-544-AUD	Southern Kansas Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RRLT-518-KSF	Rural Telephone Service Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2000	Illinois	Illinois Commerce Commission	98-0252	Ameritech	Cost Study Issues	Government and Consumer Intervenors