SIGNATORY PAGE DOCKET NO. UG 186

III. Persons Qualified pursuant to Paragraph 3(e) and Paragraph 10-

I have read the General Protective Order, agree to be bound by the terms of the order, and will provide the information identified in paragraph 10.

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Date
Date
Date

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EDUCATION: University of Texas at Austin

Bachelor of Arts in Journalism, 1975

Certified Public Accountant in Texas, February 1977

PROFESSIONAL MEMBERSHIPS:

American Institute of Certified Public Accountants Texas Society of Certified Public Accountants

EXPERIENCE:

GDS Associates, Inc., March 2002 to present

Principal of GDS Associates, Inc., Engineers and Consultants, Corpus Christi, Texas. Provides financial analysis for natural gas and electric markets; assists consumers in acquiring power needs in the competitive markets; provides analysis in gas, electric, telephone and water utility rate increase filings and presents expert testimony in regulatory proceedings on behalf of interveners. Issues addressed in testimony include all aspects of revenue requirement determination.

Independent Consultant, June 1982 to February 2002

Financial analysis for natural gas and electric markets; Provided analysis and expert witness revenue requirements testimony in gas, electric, telephone and water utility rate increase applications on behalf of intervenors.

C. H. Guernsey & Co., Consulting Engineers & Architects, November 1980 - June 1982

Title: Regulatory Accountant and Financial Analyst

Duties included preparation of financial and accounting aspects of rate filings for electric cooperatives for presentation before the Public Utility Commission of Texas. Testified as an expert witness on accounting matters before the Public Utility Commission of Texas. Advised electric cooperatives on accounting and regulatory matters. Participated in review of rate increase applications of investor-owned utilities and prepared and presented expert witness testimony based on such review. Participated in special projects such as cost-benefit analyses related to owner participation in power plants and alternative regulatory treatments for nuclear generating stations.

Public Utility Commission of Texas, May 1977 - November 1980

Title: Chief Accountant III

Duties included providing expert witness testimony in investor-owned and cooperative telephone, electric and water utility rate cases filed with the Commission in the following areas: Fuel and purchased power, Operation and maintenance expenses, Federal income taxes, Taxes other than federal income taxes, Affiliate transactions, Oil and gas exploration and development. Reviewed the books and business records of public utilities to determine the reasonableness of rate requests. Reviewed public utilities' implementation of fuel adjustment clause and other rate schedules to determine compliance with tariffs approved by Commission.

Sample List of Testimony Filed and Other Utility Projects:

Pacific Power & Light Request for a General Rate Revision, Oregon Public Utility Commission Docket No. UE 210, July 2009.

Application of Oncor Electric Delivery Company LLC for Authority to Change Rates, Texas Public Utility Commission Docket No. 35717, November 2008.

Advise Nebraska Public Service Commission on gas utility regulatory matters. 2003 to present.

Petition of PNM Resources, Inc. and Cap Rock Energy Corporation Regarding Merger and Acquisition of Stock, Texas Public Utility Commission Docket No. 35640, June 2008.

Application of Entergy Gulf States for Authority to Change Rates, Texas Public Utility Commission Docket No. 34800, April 2008.

Pacific Power & Light (dba PacifiCorp) to File Tariffs Establishing Automatic Adjustment Clause under the Terms of SB 408 on behalf of the Industrial Customers of Northwest Utilities, Public Utility Commission of Oregon Docket No. UE 177, January 22, 2008.

Petition by New Mexico Utilities, Inc. for Authority to Amend Its Wastewater Rates, New Mexico Public Regulation Commission Case No. 07-00435-UT, November 2007.

United Water Connecticut, Inc. Application to Change Rates, Prepare rate filing and testimony. Connecticut Department of Public Utilities Docket No. 07-05-44, June 2007.

Application of AEP Texas Central Company for Authority to Change Rates, Texas Public Utility Commission Docket No. 33309, March 2007.

Application of AEP Texas North Company for Authority to Change Rates, Texas Public Utility Commission Docket No. 33310, March 2007.

Staff's Petition for a Reallocation of Stranded Costs Pursuant to PURA Sec. 139.253(f), Texas PUC Docket No. 32795, August 2006.

Application of Bryan Texas Utilities for Interim Update of Wholesale Transmission Rates Pursuant to Substantive Rule 25.192(g)(1), Texas Public Utility Commission Docket No. 30925, March 2005; Docket No. 32958, June 2006.

Application of AEP Texas Central Company for a Financing Order, Texas Public Utility Commission Docket No. 32475, April 2006.

Application of Texas-New Mexico Power Company to Establish a Competition Transition Charge Pursuant to P.U.C. Subst. R. 25.263(n), Texas Public Utility Commission Docket No. 31994, March 2006.

Application of the Electric Reliability Council of Texas for Approval of the ERCOT System Administration Fee, Texas Public Utility Commission Docket No. 31824, January 2006.

Application of Entergy Gulf States, Inc. for Recovery of Transition to Competition Costs, Texas Public Utility Commission Docket No. 31544, January 2006.

Application of Sharyland Utilities, L.P. for Interim Update of Wholesale Transmission Rates Pursuant to Substantive Rule 25.192(g)(1), Texas Public Utility Commission Docket No. 31826, October 2005.

Two management audits of the Sempra Energy utilities' compliance with federal and state affiliate rules. October 2005

Petition to Inquire into the Reasonableness of the Rates and Services of Cap Rock Energy Corporation, Texas Public Utility Commission Docket No. 28813 on behalf of Pioneer Energy, August 2004.

Application of CenterPoint Energy Houston Electric, LLC, Texas Genco, LP, and Reliant Energy Retail Services, LLC to Determine Stranded Costs and Other Balances, Texas PUC Docket No. 29526, on behalf of the City of Houston and the Coalition of Cities, June 2004.

Application of AEP Texas Central Company for Authority to Change Rates, Texas PUC Docket No. 28840, on behalf of the Coalition of Commercial Ratepayers, February 2004.

Application of the Electric Reliability Council of Texas to Change the ERCOT System Administrative Fee, Texas PUC Docket No. 28832, on behalf of the Office of Public Utility Counsel, January 2004.

TXU Gas Company Statement of Intent to Change Rates in the Company's Statewide Gas Utility System, Texas Railroad Commission Docket No. 9400, on behalf of Allied Coalition of Cities, December 2003.

Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs, Texas PUC Docket No. 28045, on behalf of the Cities Served, November 2003.

Kansas Gas Service, a Division of Oneok, Inc. Application to Change Natural Gas Rates, Kansas Corporation Commission Docket 03-KGSG-602-RTS, on behalf of Unified School District No. 259, July 2003

Application of AEP Texas Central Company for Authority to Reconcile Fuel Costs, Texas PUC Docket No. 27035 on behalf of Affected Cities, April 2003.

Application of West Texas Utilities Company for Authority to Reconcile Fuel Costs, Texas PUC Docket No. 26000 on behalf of the Office of Public Utility Counsel, October 2002.

TXU Gas Distribution Application to Change Distribution Rates in its South Region on behalf of affected Texas municipalities, Fall 2002.

Application of Ernest G. Johnson, Director of the Public Utility Division, Oklahoma Corporation Commission to Review the Rates, Charges, Services and Service Terms of Oklahoma Gas & Electric Company and all Affiliated Companies and any Affiliate or Non-Affiliate Transaction Relevant to Such Inquiry, Oklahoma Corporation Commission Cause No. PUD 200100455 on behalf of the Oklahoma Attorney General, June 2002.

Petition of the Electric Reliability Council of Texas for Approval of the ERCOT Administrative Fee, Texas PUC Docket No. 23320 on behalf of Austin Energy, May 2002.

Texas-New Mexico Power Company Application for Approval of Unbundled Cost of Service Rates, Texas PUC Docket No. 22349 on behalf of the Office of Public Utility Counsel, January 2001.

TXU Lone Star Pipeline Application to Change the City Gate Rate, Texas Railroad Commission Docket No. 8976 on behalf of the Aligned Cities, January 2000.

Reliant Energy HL&P Application for Approval of Unbundled Cost of Service Rates, Texas PUC Docket No. 22355 on behalf of the City of Houston and the Coalition of Cities, December 2000.

TXU Electric Company Application for Approval of Unbundled Cost of Service Rates, Texas PUC Docket No. 22350 on behalf of the Office of Public Utility Counsel, October 2000.

Santa Fe Pipeline Partnership, L.P., FERC Docket No. OR92-8-000, *et al* on behalf of Refinery Holding Company, L.P., January 1996.

Peoples Natural Gas Company, Rate Area Three on behalf of the Nebraska Municipalities Served, December 1995.

Compliance review of Southern Union Gas Company's fuel cost recovery in the City of El Paso on behalf of the City of El Paso, Texas, Spring 1995.

Houston Lighting and Power Company, Texas PUC Docket No. 12065 on behalf of Office of Public Utility Counsel, November 1994.

El Paso Electric Company, Texas PUC Docket No. 12700 on behalf of Office of Public Utility Counsel and The City of El Paso, Texas, June 1994.

Application of Central and South West Corporation and El Paso Electric Company For Approval of Acquisition, PUC Docket No. 12700 on behalf of Office of Public Utility Counsel, June 1994.

El Paso Electric Company, Public Utility Regulation Board of The City of El Paso, Texas on behalf of the City of El Paso, Texas, May 1994.

Kansas Pipeline Partnership and Kansas Natural Partnership, Kansas Docket No. 190,362-U on behalf of Citizens' Utility Ratepayer Board, September 1994.

KN Energy, Inc., Kansas Corporation Commission Docket No. 186,363-U on behalf of Citizens' Utility Ratepayer Board, September 1993.

City of Austin Water and Wastewater Utility before City Counsel on behalf of residential and small commercial ratepayers, October 1993.

Texas Utilities Electric Company, Texas PUC Docket No. 11735 on behalf of Certain Cities Served by Texas Utilities Electric Company, September 1993.

Complaint of General Counsel against Cherokee County Electric Cooperative, Inc. regarding application of Cherokee's switchover tariff, Texas PUC Docket No. 11351, on behalf of the Cooperative, June 1993.

Texas Utilities Electric Company, Texas PUC Docket No.11735 on behalf of the Office of Public Utility Counsel, April 1993.

Application of Entergy Corporation and GSU for Sale, Transfer or Merger, Texas PUC Docket No. 11292, on behalf of Office of Public Utility Counsel, January 1993.

Peoples Natural Gas Company, Kansas Corporation Commission Docket No. 180,416-U, on behalf of the Citizens' Utility Ratepayer Board, August 1992.

Kansas Public Service Company, Kansas Corporation Commission Docket No. 179,484-U, on behalf of the Citizens' Utility Ratepayer Board, April 1992.

Complaint of NBC Telecommunications, Inc. against Southwestern Bell Telephone Company, Texas PUC Docket No. 10762, on behalf of complainant, September 1992.

Central Texas Telephone Company, Texas PUC Docket No. 9981, on behalf of the Office of

Public Utility Counsel, December 1991.

Texas-New Mexico Power Company, Texas PUC Docket No. 10200, on behalf of the Office of Public Utility Counsel, December 1991.

Greeley Gas Company, Kansas Corporation Commission Docket No. 177,142-U, on behalf of the Citizens' Utility Ratepayers Board, November 1991.

Peoples Natural Gas Company, Rate Areas Two and Three on behalf of the Nebraska Municipalities Served, November 1991.

Southern Union Gas Company El Paso Service Area, Public Utility Regulatory Board of El Paso on behalf of the City of El Paso, November 1991.

City of Round Rock, Texas Water Commission Docket No. 8600-M, on behalf of Brushy Creek Municipal Utility District, October 1991.

El Paso Electric Company, Texas PUC Docket No. 9945, on behalf of the Office of Public Utility Counsel, April 1991.

Houston Lighting & Power Company, Texas PUC Docket No. 9850, on behalf of the Office of Public Utility Counsel, February 1991.

Greeley Gas Company, Kansas Corporation Commission Docket No. 170,588-U, on behalf of the Citizens' Utility Ratepayers Board, August 1990.

Rio Grande Valley Gas Company, Texas Railroad Commission Docket No. 7604, Consolidated, on behalf of the Intervener Cities, May 1990.

Southern Union Gas Company El Paso Service Area, Public Utility Regulatory Board of El Paso on behalf of the City of El Paso, October 1990.

Texas Utilities Electric Company, Texas PUC Docket No. 9300, on behalf of the Intervener Cities, April 1990.

Gulf States Utilities Company, Texas PUC Docket No. 8702, on behalf of the Intervener Cities, July 1989.

Central Power & Light Company, Texas PUC Docket No. 8646, on behalf of the Intervener Cities, June 1989.

Lower Colorado River Authority, Texas PUC Docket No. 8400, on behalf of several wholesale customers, February 1989.

Lower Colorado River Authority, Texas PUC Docket No. 8032, on behalf of several wholesale customers, June 1988.

Tawakoni Water Utility Corporation, Texas Water Commission Docket No. 7368-R, on behalf of Tawakoni Water Consumers Association, January 1988.

Hill Country Waterworks Company, Texas Water Commission Docket No. 172-W, on behalf of the City of Hill Country Village and the City of Hollywood Park, July 1987.

Detroit Edison Company, Michigan PSC, Case No. U-8683, on behalf of North Star Steel Michigan, May 1987.

Gulf States Utilities Company, Texas PUC Docket No. 7195, on behalf of North Star Steel Texas, January 1987.

Rio Grande Valley Gas Company, Texas Railroad Commission Docket No. 4717, 1984 and Docket No. 3858, on behalf of the Rio Grande Valley Cities, March 1982.

Lower Colorado River Authority, Texas PUC Docket No. 6027, on behalf of several wholesale customers, March 1985.

Houston Lighting and Power Company, Texas PUC Docket No. 4540, August 1982, on behalf of the City of Houston.

Houston Lighting & Power Company, Texas PUC Docket No. 3320, September 1980, on behalf of the Texas Public Utility Commission.

Inquiry by Public Utility Commission of Texas into Certain Affiliate transactions of Texas Electric Service Company, Texas Power and Light Company and Dallas Power and light Company, Texas PUC Docket Nos. 1517, 1813 and 1903, February 1979, on behalf of the Texas Public Utility Commission.

UG 186 – CERTIFICATE OF SERVICE

I hereby certify that, on this 18th day of August, 2009, I served the foregoing **PROTECTIVE ORDER SIGNATORY PAGE AND RESUME OF CUB'S AND NWIGU'S EXPERT WITNESS ELLEN BLUMENTHAL** in docket UG 186 upon each party listed in the UG 186 PUC Service List by email and, where paper service is not waived, by U.S. mail, postage prepaid, and upon the Commission by email and by sending 2 copies by U.S. mail, postage prepaid, to the Commission's Salem offices.

(W denotes waiver of paper service)

DEPARTMENT OF JUSTICE JASON W JONES, AAG RUBS 1162 COURT ST NE SALEM OR 97301-4096 jason.w.jones@state.or.us

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(C denotes service of Confidential material authorized)

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