

William Dunkel, Consultant
8625 Farmington Cemetery Road
Pleasant Plains, Illinois 62677

Qualifications

The Consultant is a consulting engineer specializing in utility regulatory proceedings. He has participated in over 200 state regulatory proceedings as listed on the attached Relevant Work Experience.

The Consultant has provided cost analysis, rate design, jurisdictional separations, depreciation, expert testimony and other related services to state agencies throughout the country in numerous state regulatory proceedings.

The Consultant made a presentation pertaining to Video Dial Tone at the NASUCA 1993 Mid-Year Meeting held in St. Louis.

In addition, the Consultant also made a presentation to the NARUC Subcommittee on Economics and Finance at the NARUC Summer Meetings held in July, 1992. That presentation was entitled "The Reason the Industry Wants to Eliminate Cost Based Regulation--Telecommunications is a Declining Cost Industry."

The Consultant provides services almost exclusively to public agencies, including the Public Utilities Commission, the Public Counsel, Office of Attorney General, or the State Department of Administration in various states.

William Dunkel currently provides, or in the past has provided, services in state utility regulatory proceedings to the following clients:

The Public Utility Commission or the Staffs in the States of:

Arkansas	Maryland
Arizona	Mississippi
Delaware	Missouri
D.C.	New Mexico
Georgia	Utah
Guam	Virginia
Illinois	Washington
Kansas	U.S. Virgin Islands

The Office of the Public Advocate, or its equivalent, in the States of:

Alaska	Maryland
California	Michigan
Colorado	Missouri
District of Columbia	New Jersey
Georgia	New Mexico
Hawaii	Ohio
Illinois	Pennsylvania
Indiana	Utah
Iowa	Washington
Maine	

The Department of Administration in the States of:

Illinois	South Dakota
Minnesota	Wisconsin

The Consultant graduated from the University of Illinois in February, 1970 with a Bachelor of Science Degree in Engineering Physics with emphasis on economics and other business-related subjects. The Consultant has taken several post-graduate courses since graduation.

From 1970 to 1974, the Consultant was a design engineer for Sangamo Electric Company (Sangamo was later purchased by Schlumberger) designing electric watt-hour meters used in the electric utility industry. The Consultant was granted patent No. 3822400 for a solid state meter pulse initiator which was used in metering.

In April, 1974, the Consultant was employed by the Illinois Commerce Commission in the Electric Section as a Utility Engineer. In November of 1975, he transferred to the Telephone Section of the Illinois Commerce Commission and from that time until July, 1980, he participated in essentially all telephone rate cases and other telephone rate matters that were set for hearing in the State of Illinois. During that period, he testified as an expert witness in numerous rate design cases and tariff filings in the areas of rate design, cost studies and separations. During the period 1975-1980, he was the Separations and Settlements expert for the Staff of the Illinois Commerce Commission.

From July, 1977 until July, 1980, he was a Staff member of the FCC-State Joint Board on Separations, concerning the "Impact of Customer Provision of Terminal Equipment on Jurisdictional Separations" in FCC Docket No. 20981 on behalf of the Illinois Commerce

Commission. The FCC-State Joint Board is the national board that specifies the rules for separations in the telephone industry.

The Consultant has taken the AT&T separations school which is normally provided to the AT&T personnel.

The Consultant has taken the General Telephone separations school which is normally provided for training of the General Telephone Company personnel in separations.

The Consultant has completed an advanced depreciation program entitled "Forecasting Life and Salvage" offered by Depreciation Programs, Inc.

Mr. Dunkel is a senior member of the Society of Depreciation Professionals.

Since July 1980 he has been regularly employed as an independent consultant in state utility regulatory proceedings across the nation.

He has testified before the Illinois House of Representatives Subcommittee on Communications, as well as participated in numerous other schools and conferences pertaining to the utility industry.

RELEVANT WORK EXPERIENCE OF
WILLIAM DUNKEL

ALASKA

- Chugach Electric
Depreciation Rate Proceeding Docket No. U-09-097
- Homer Electric
Depreciation Rate Proceeding Docket No. U-09-077
- TDX Sand Point Generating
Depreciation Rate Proceeding Docket No. U-09-029
- AWWU
Depreciation Rate Proceeding Docket No. U-08-004
- Enstar Natural Gas Company
Depreciation Rate Proceeding Docket No. U-07-174
- ML&P
Depreciation Rate Proceeding Docket No. U-06-006
- ACS of Anchorage Docket No. U-01-34
- ACS
General rate case Docket Nos. U-01-83, U-01-85, U-01-87
AFOR proceeding Docket No. R-03-003
- All Companies
Access charge proceeding Docket No. R-01-001
- Interior Telephone Company Docket No. U-07-75
- OTZ Telephone Cooperative Docket No. U-03-85

ARIZONA

- U.S. West Communications (Qwest)
Wholesale cost/UNE case Cost of Service Study Docket No. T-00000A-00-0194
General rate case Docket No. E-1051-93-183
Depreciation case Docket No. T-01051B-97-0689
General rate case/AFOR proceeding Docket No. T-01051B-99-0105
AFOR proceeding Docket No. T-01051B-03-0454

ARKANSAS

- Southwestern Bell Telephone Company Docket No. 83-045-U

CALIFORNIA

(on behalf of the Office of Ratepayer Advocates (ORA))

- Kerman Telephone General Rate Case A.02-01-004

(on behalf of the California Cable Television Association)

- General Telephone of California I.87-11-033
- Pacific Bell
Fiber Beyond the Feeder Pre-Approval Requirement

COLORADO

- Mountain Bell Telephone Company
 - General Rate Case Docket No. 96A-218T et al.
 - Call Trace Case Docket No. 92S-040T
 - Caller ID Case Docket No. 91A-462T
 - General Rate Case Docket No. 90S-544T
 - Local Calling Area Case Docket No. 1766
 - General Rate Case Docket No. 1720
 - General Rate Case Docket No. 1700
 - General Rate Case Docket No. 1655
 - General Rate Case Docket No. 1575
 - Measured Services Case Docket No. 1620
- Independent Telephone Companies
Cost Allocation Methods Case Docket No. 89R-608T

DELAWARE

- Diamond State Telephone Company
 - General Rate Case PSC Docket No. 82-32
 - General Rate Case PSC Docket No. 84-33
 - Report on Small Centrex PSC Docket No. 85-32T
 - General Rate Case PSC Docket No. 86-20
 - Centrex Cost Proceeding PSC Docket No. 86-34

DISTRICT OF COLUMBIA

- Potomac Electric Power Company
Depreciation issues Formal Case No. 1076
- Potomac Electric Power Company
Depreciation issues Formal Case No. 1053
- C&P Telephone Company of D.C.
Depreciation issues Formal Case No. 926

FCC

- Review of jurisdictional separations FCC Docket No. 96-45
- Developing a Unified Inter-carrier
Compensation Regime CC Docket No. 01-92

FLORIDA

- BellSouth, GTE, and Sprint
Fair and reasonable rates Undocketed Special Project

GEORGIA

- Southern Bell Telephone & Telegraph Co.
General Rate Proceeding Docket No. 3231-U
General Rate Proceeding Docket No. 3465-U
General Rate Proceeding Docket No. 3286-U
General Rate Proceeding Docket No. 3393-U

HAWAII

- GTE Hawaiian Telephone Company
Depreciation/separations issues Docket No. 94-0298
Resale case Docket No. 7702

ILLINOIS

- Commonwealth Edison Company
General Rate Proceeding Docket No. 80-0546
General Rate Proceeding Docket No. 82-0026
Section 50 Docket No. 59008
Section 55 Docket No. 59064
Section 50 Docket No. 59314
Section 55 Docket No. 59704
- Central Illinois Public Service
Section 55 Docket No. 58953
Section 55 Docket No. 58999
Section 55 Docket No. 59000
Exchange of Facilities (Illinois Power) Docket No. 59497
General Rate Increase Docket No. 59784
Section 55 Docket No. 59677
- South Beloit
General Rate Case Docket No. 59078
- Illinois Power
Section 55 Docket No. 59281
Interconnection Docket No. 59435
- Verizon North Inc. and Verizon South Inc.
DSL Waiver Petition Proceeding Docket No. 02-0560
- Geneseo Telephone Company
EAS case Docket No. 99-0412
- Central Telephone Company

	(Staunton merger)	Docket No. 78-0595
-	General Telephone & Electronics Co.	
	Usage sensitive service case	Docket Nos. 98-0200/98-0537
	General rate case (on behalf of CUB)	Docket No. 93-0301
	(Usage sensitive rates)	Docket No. 79-0141
	(Data Service)	Docket No. 79-0310
	(Certificate)	Docket No. 79-0499
	(Certificate)	Docket No. 79-0500
-	General Telephone Co.	Docket No. 80-0389
-	SBC	
	Imputation Requirement	Docket No. 04-0461
	Implement UNE Law	Docket No. 03-0323
	UNE Rate Case	Docket No. 02-0864
	Alternative Regulation Review	Docket No. 98-0252
-	Ameritech (Illinois Bell Telephone Company)	
	Area code split case	Docket No. 94-0315
	General Rate Case	Docket No. 83-0005
	(Centrex filing)	Docket No. 84-0111
	General Rate Proceeding	Docket No. 81-0478
	(Call Lamp Indicator)	Docket No. 77-0755
	(Com Key 1434)	Docket No. 77-0756
	(Card dialers)	Docket No. 77-0757
	(Concentration Identifier)	Docket No. 78-0005
	(Voice of the People)	Docket No. 78-0028
	(General rate increase)	Docket No. 78-0034
	(Dimension)	Docket No. 78-0086
	(Customer controlled Centrex)	Docket No. 78-0243
	(TAS)	Docket No. 78-0031
	(Ill. Consolidated Lease)	Docket No. 78-0473
	(EAS Inquiry)	Docket No. 78-0531
	(Dispute with GTE)	Docket No. 78-0576
	(WUI vs. Continental Tel.)	Docket No. 79-0041
	(Carle Clinic)	Docket No. 79-0132
	(Private line rates)	Docket No. 79-0143
	(Toll data)	Docket No. 79-0234
	(Dataphone)	Docket No. 79-0237
	(Com Key 718)	Docket No. 79-0365
	(Complaint - switchboard)	Docket No. 79-0380
	(Porta printer)	Docket No. 79-0381
	(General rate case)	Docket No. 79-0438
	(Certificate)	Docket No. 79-0501

	(General rate case)	Docket No. 80-0010
	(Other minor proceedings)	Docket No. various
-	Home Telephone Company	Docket No. 80-0220
-	Northwestern Telephone Company	
	Local and EAS rates	Docket No. 79-0142
	EAS	Docket No. 79-0519

INDIANA

-	Indiana Michigan Power Company (I&M)	Cause No. 42959
-	Public Service of Indiana (PSI)	
	Depreciation issues	Cause No. 39584
-	Indianapolis Power and Light Company	
	Depreciation issues	Cause No. 39938

IOWA

-	U S West Communications, Inc.	
	Local Exchange Competition	Docket No. RMU-95-5
	Local Network Interconnection	Docket No. RPU-95-10
	General Rate Case	Docket No. RPU-95-11

KANSAS

-	Westar Energy, Inc.	
	General rate proceeding	Docket No. 08-WSEE-1041-RTS
-	Midwest Energy, Inc.	
	General rate proceeding	Docket No. 08-MDWE-594-RTS
-	Atmos Energy Corporation	
	General rate proceeding	Docket No. 08-ATMG-280-RTS
-	Sunflower Electric Power Corporation	
	Depreciation rate study	Docket No. 08-SEPE-257-DRS
-	Southwestern Bell Telephone Company	
	Commission Investigation of the KUSF	Docket No. 98-SWBT-677-GIT
-	Rural Telephone Service Company	
	Audit and General rate proceeding	Docket No. 00-RRLT-083-AUD
	Request for supplemental KUSF	Docket No. 00-RRLT-518-KSF
-	Southern Kansas Telephone Company	
	Audit and General rate proceeding	Docket No. 01-SNKT-544-AUD
-	Pioneer Telephone Company	
	Audit and General rate proceeding	Docket No. 01-PNRT-929-AUD
-	Craw-Kan Telephone Cooperative, Inc.	
	Audit and General rate proceeding	Docket No. 01-CRKT-713-AUD
-	Sunflower Telephone Company, Inc.	

-	Audit and General rate proceeding Bluestem Telephone Company, Inc.	Docket No. 01-SFLT-879-AUD
-	Audit and General rate proceeding Home Telephone Company, Inc.	Docket No. 01-BSST-878-AUD
-	Audit and General rate proceeding Wilson Telephone Company, Inc.	Docket No. 02-HOMT-209-AUD
-	Audit and General rate proceeding S&T Telephone Cooperative Association, Inc.	Docket No. 02-WLST-210-AUD
-	Audit and General rate proceeding Blue Valley Telephone Company, Inc.	Docket No. 02-S&TT-390-AUD
-	Audit and General rate proceeding JBN Telephone Company	Docket No. 02-BLVT-377-AUD
-	Audit and General rate proceeding S&A Telephone Company	Docket No. 02-JBNT-846-AUD
-	Audit and General rate proceeding Wheat State Telephone Company, Inc.	Docket No. 03-S&AT-160-AUD
-	Audit and General rate proceeding Haviland Telephone Company, Inc.	Docket No. 03-WHST-503-AUD
-	Audit and General rate proceeding	Docket No. 03-HVDT-664-RTS

MAINE

-	New England Telephone Company General rate proceeding	Docket No. 92-130
-	Verizon AFOR investigation	Docket No. 2005-155
-	Central Maine Power Company General rate proceeding	Docket No. 2007-125

MARYLAND

-	Washington Gas Light Company Depreciation rate proceeding	Case No. 9103
-	Baltimore Gas and Electric Company Depreciation rate proceeding	Case No. 9096
-	PEPCO General rate proceeding	Case No. 9092
-	Chesapeake and Potomac Telephone Company General rate proceeding	Docket No. 7851
	Cost Allocation Manual Case	Case No. 8333
	Cost Allocation Issues Case	Case No. 8462
-	Verizon Maryland	

	PICC rate case	Case No. 8862
	USF case	Case No. 8745
-	Washington Gas Light Company Depreciation Rate Case	Case No. 8960
-	Chesapeake Utilities Corporation General rate proceeding	Case No. 9062

MICHIGAN

-	Wisconsin Electric Power Company Depreciation Rate Case	Case No. U-15981
-	SEMCO Energy Gas Company Depreciation Rate Case	Case No. U-15778
-	Michigan Consolidated Gas Company Depreciation Rate Case	Case No. U-15699
-	Consumers Energy Company Depreciation Rate Case	Case No. U-15629

MINNESOTA

-	Access charge (all companies)	Docket No. P-321/CI-83-203
-	U. S. West Communications, Inc. (Northwestern Bell Telephone Co.) Centrex/Centron proceeding General rate proceeding Centrex Dockets	Docket No. P-421/91-EM-1002 Docket No. P-321/M-80-306 MPUC No. P-421/M-83-466 MPUC No. P-421/M-84-24 MPUC No. P-421/M-84-25 MPUC No. P-421/M-84-26
	General rate proceeding	MPUC No. P-421/GR-80-911
	General rate proceeding	MPUC No. P-421/GR-82-203
	General rate case	MPUC No. P-421/GR-83-600
	WATS investigation	MPUC No. P-421/CI-84-454
	Access charge case	MPUC No. P-421/CI-85-352
	Access charge case	MPUC No. P-421/M-86-53
	Toll Compensation case	MPUC No. P-999/CI-85-582
	Private Line proceeding	Docket No. P-421/M-86-508
-	AT&T Intrastate Interexchange	Docket No. P-442/M-87-54

MISSISSIPPI

-	South Central Bell General rate filing	Docket No. U-4415
---	---	-------------------

MISSOURI

- AmerenUE	
Electric rate proceeding	ER-2008-0318
- American Water Company	
General rate proceeding	WR-2008-0311
- Empire District Electric Company	
Depreciation rates	ER-2008-0093
- AmerenUE	
Electric rate proceeding	ER-2007-0002
- Southwestern Bell	
General rate proceeding	TR-79-213
General rate proceeding	TR-80-256
General rate proceeding	TR-82-199
General rate proceeding	TR-86-84
General rate proceeding	TC-89-14, et al.
Alternative Regulation	TC-93-224/TO-93-192
- United Telephone Company	
Depreciation proceeding	TR-93-181
- All companies	
Extended Area Service	TO-86-8
EMS investigation	TO-87-131
Cost of Access Proceeding	TR-2001-65

NEW JERSEY

- New Jersey Bell Telephone Company	
General rate proceeding	Docket No. 802-135
General rate proceeding	BPU No. 815-458
	OAL No. 3073-81
Phase I - General rate case	BPU No. 8211-1030
	OAL No. PUC10506-82
General rate case	BPU No. 848-856
	OAL No. PUC06250-84
Division of regulated	BPU No. TO87050398
from competitive services	OAL No. PUC 08557-87
Customer Request Interrupt	Docket No. TT 90060604

NEW MEXICO

- Public Service Company of New Mexico	
Depreciation issues	Case No. 08-00273-UT
- U.S. West Communications, Inc.	
E-911 proceeding	Case No. 92-79-TC

	General rate proceeding	Case No. 92-227-TC
	General rate/depreciation proceeding	Case No. 3008
	Subsidy Case	Case No. 3325
	USF Case	Case No. 3223
-	VALOR Communications	
	Subsidy Case	Case No. 3300
	Interconnection Arbitration	Case No. 3495
<u>OHIO</u>		
-	Ohio Bell Telephone Company	
	General rate proceeding	Docket No. 79-1184-TP-AIR
	General rate increase	Docket No. 81-1433-TP-AIR
	General rate increase	Docket No. 83-300-TP-AIR
	Access charges	Docket No. 83-464-TP-AIR
-	General Telephone of Ohio	
	General rate proceeding	Docket No. 81-383-TP-AIR
-	United Telephone Company	
	General rate proceeding	Docket No. 81-627-TP-AIR
<u>OKLAHOMA</u>		
-	Public Service of Oklahoma	
	Depreciation case	Cause No. 96-0000214
<u>PENNSYLVANIA</u>		
-	GTE North, Inc.	
	Interconnection proceeding	Docket No. A-310125F002
-	Bell Telephone Company of Pennsylvania	
	Alternative Regulation proceeding	Docket No. P-00930715
	Automatic Savings	Docket No. R-953409
	Rate Rebalance	Docket No. R-00963550
-	Enterprise Telephone Company	
	General rate proceeding	Docket No. R-922317
-	All companies	
	InterLATA Toll Service Invest.	Docket No. I-910010
	Joint Petition for Global Resolution of Telecommunications Proceedings	Docket Nos. P-00991649, P-00991648, M-00021596
-	GTE North and United Telephone Company	
	Local Calling Area Case	Docket No. C-902815
-	Verizon	
	Joint Application of Bell Atlantic and GTE for Approval of Agreement	Docket Nos. A-310200F0002, A-311350F0002, A-310222F0002,

and Plan of Merger
Access Charge Complaint Proceeding

A-310291F0003
Docket No. C-200271905

SOUTH DAKOTA

- Northwestern Bell Telephone Company
General rate proceeding

Docket No. F-3375

TENNESSEE

(on behalf of Time Warner Communications)

- BellSouth Telephone Company
Avoidable costs case

Docket No. 96-00067

UTAH

- U.S. West Communications (Mountain Bell Telephone Company)
 - General rate case
 - General rate case
 - 800 Services case
 - General rate case/
incentive regulation
 - General rate case
 - General rate case
 - General rate case
 - Qwest Price Flexibility-Residence
 - Qwest Price Flexibility-Business
 - Qwest Price Flexibility-Residence
 - Qwest Price Flexibility-Business
- Carbon/Emery
General rate case/USF eligibility

Docket No. 84-049-01
Docket No. 88-049-07
Docket No. 90-049-05
Docket No. 90-049-06/90-
049-03
Docket No. 92-049-07
Docket No. 95-049-05
Docket No. 97-049-08
Docket No. 01-2383-01
Docket No. 02-049-82
Docket No. 03-049-49
Docket No. 03-049-50
Docket No. 05-2302-01

VIRGIN ISLANDS, U.S.

- Virgin Islands Telephone Company
 - General rate case
 - General rate case
 - General rate case
 - General rate case

Docket No. 264
Docket No. 277
Docket No. 314
Docket No. 316

VIRGINIA

- General Telephone Company of the South
 - Jurisdictional allocations
 - Separations

Case No. PUC870029
Case No. PUC950019

WASHINGTON

- US West Communications, Inc.
 - Interconnection case
 - General rate case
- All Companies-

Docket No. UT-960369
Docket No. UT-950200
Analyzed the local calling
areas in the State

WISCONSIN

- Wisconsin Bell Telephone Company
 - Private line rate proceeding
 - General rate proceeding

Docket No. 6720-TR-21
Docket No. 6720-TR-34