

**STATE OF NEW JERSEY  
OFFICE OF ADMINISTRATIVE LAW  
BEFORE THE HONORABLE RICHARD MCGILL, ALJ**

**I/M/O THE VERIFIED PETITION OF  
ROCKLAND ELECTRIC COMPANY  
FOR APPROVAL OF CHANGES IN  
ELECTRIC RATES, ITS TARIFF FOR  
ELECTRIC SERVICES, ITS  
DEPRECIATION RATES, AND OTHER  
RELIEF**

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)  
)  
) **BPU DOCKET No. ER09080668**  
) **OAL DOCKET No. PUC-11407-2009N**  
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**DIRECT TESTIMONY OF MICHAEL J. MAJOROS  
ON BEHALF OF THE  
NEW JERSEY DEPARTMENT OF THE PUBLIC ADVOCATE,  
DIVISION OF RATE COUNSEL**

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**Direct Testimony**  
**Of**  
**Michael J. Majoros, Jr.**

1   **I.    INTRODUCTION**

2   **Q.    State your name.**

3   A.    Michael J. Majoros, Jr.

4   **Q.    Who is your employer, and what is your position?**

5   A.    I am Vice President of Snavely King Majoros O'Connor & Lee, Inc. ("Snavely  
6    King"), located at 1111 14<sup>th</sup> Street, N.W., Suite 300, Washington, D.C. 20005.

7   **Q.    Describe Snavely King.**

8   A.    Snavely King is a progressive economic consulting firm, founded in 1970 to  
9    conduct research on a consulting basis into the rates, revenues, costs and  
10   economic performance of regulated firms and industries. Our clients include  
11   government agencies, businesses and individuals that purchase telecom, public  
12   utility and transportation services.

13           In addition to consumer cost and anti-trust issues, we have provided our  
14   expertise in support of a clean environment and personal damages resulting from  
15   discrimination in agricultural programs. We believe in accountability, fair  
16   competition and effective regulation.

17           The firm has a professional staff of 11 economists, accountants, engineers  
18   and cost analysts. Most of our work involves the development, preparation and  
19   presentation of expert witness testimony before Federal and state regulatory  
20   agencies. Over the course of our 36-year history, members of the firm have  
21   participated in more than 1,000 proceedings before almost all of the state

**Direct Testimony**  
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1 commissions and all Federal commissions that regulate utilities or transportation  
2 industries.

3 **Q. Have you prepared a summary of your qualifications and experience?**

4 A. Yes, I have. Appendix A is a summary of my qualifications and experience.  
5 Appendix B is a tabulation of my appearances as an expert witness before state  
6 and Federal regulatory agencies.

7 **Q. At whose request are you appearing in this proceeding?**

8 A. I am appearing at the request of the New Jersey Department of the Public  
9 Advocate, Division of Rate Counsel (“Rate Counsel”).

10 **Q. What is the subject of your testimony?**

11 A. My testimony addresses depreciation.

12 **Q. Do you have any specific experience in the field of public utility depreciation?**

13 A. Yes, I do. I and other members of my firm specialize in the field of public utility  
14 depreciation. We have appeared as expert witnesses on this subject before the  
15 regulatory commissions of almost every state in the country. I have testified in  
16 over 100 proceedings on the subject of public utility depreciation, including  
17 several appearances before the New Jersey Board of Public Utilities (“BPU” or  
18 “Board”).

19 **Q. How many times have you addressed public utility depreciation in New**  
20 **Jersey proceedings?**

21 A. I have appeared in more than twenty New Jersey proceedings on the subject of  
22 public utility depreciation. These have included electric, gas, water, telephone  
23 and waste removal utilities.

**Direct Testimony**  
**Of**  
**Michael J. Majoros, Jr.**

1 **II. PURPOSE OF TESTIMONY**

2 **Q. Explain the purpose of your testimony.**

3 A. Rate Counsel asked me to review Rockland Electric Company's ("RECO,"  
4 "Rockland," or "the Company") depreciation-related testimony and exhibits.  
5 Company witness Charles D. Hutcheson prepared RECO's depreciation testimony  
6 and witness Richard A. Kane implements the recommendations in Adjustment  
7 Nos. 15, 16 and 17. I am to express an opinion regarding the reasonableness of  
8 the Company's depreciation proposal and, if warranted, make alternative  
9 recommendations.

10 **III. RECO'S CURRENT DEPRECIATION RATES**

11 **Q. When were RECO's current depreciation rates approved?**

12 A. The Board re-approved RECO's current depreciation rates in BPU Docket No.  
13 ER06060483 Decision and Order issued March 22, 2007. As with the current  
14 case, Mr. Hutcheson prepared the depreciation study in that case and sponsored  
15 the results. I testified on behalf of the Ratepayer Advocate.

16 **Q. What did the Board decide in the prior case?**

17 A. The Board approved the Stipulation in that case which consisted of retaining the  
18 then current depreciation rates and amortizations and established a \$365,000  
19 going-forward net salvage allowance.

**Direct Testimony**  
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1 **IV. RECO'S CURRENT DEPRECIATION PROPOSAL**

2 **Q. Please describe RECO's depreciation-related proposal in the current case.**

3 A. Mr. Charles Hutcheson's proposal results in a \$611,000 increase in depreciation  
4 expenses based on December 31, 2009 plant balances.<sup>1</sup> Mr. Hutcheson used  
5 December 31, 2008 plant balances to calculate whole-life rates and theoretical  
6 reserves. He also based his life studies on plant in service as of December 31,  
7 2008. These studies result in both longer and shorter plant lives.<sup>2</sup>

8 **Q. What does Mr. Hutcheson propose regarding net salvage?**

9 A. Mr. Hutcheson proposes retaining the net salvage allowance method but with a  
10 switch to a 3-year average. The change in time period would increase the current  
11 net salvage allowance by \$152,000 from \$365,000 to \$517,000.<sup>3</sup> In addition to an  
12 increase in the net salvage allowance, RECO has calculated a \$1,461,000  
13 deficiency in collections for negative net salvage over the past three years. The  
14 Company proposes to amortize this deficiency over 3 years - \$487,000 annually.<sup>4</sup>

15 **Q. Summarize each of the different dollar effects of Mr. Hutcheson's proposals.**

16 A. The following table summarizes the annual adjustments due to Mr. Hutcheson's  
17 proposals. It also shows the proposed annual amortization for unrecovered cost of  
18 removal.

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<sup>1</sup> Kane Exhibits P-2 and P-3, 12+0 Update.

<sup>2</sup> Exhibit P-6.

<sup>3</sup> Kane Exhibit P-2, Schedule 17, 12+0 Update.

<sup>4</sup> *Id.*

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1

RECO Depreciation Adjustments  
Lives and Net Salvage<sup>5</sup>

Lives	\$ (28,000)
Future Net Salvage Increase	152,000
Recovery of Past Cost of Removal	<u>487,000</u>
Total Adjustments	\$ 611,000

2

3

4 **V. CONCLUSIONS**

5 **Q. Do you agree or disagree with Mr. Hutcheson's and Mr. Kane's proposal?**

6 A. I agree with Mr. Hutcheson's service life proposal, but I disagree with both his  
7 and Mr. Kane's net salvage proposals.

8 **Q. Why do you disagree with RECO's future net salvage proposals?**

9 A. I disagree with RECO's net salvage proposals because they reflect an abuse of  
10 previous depreciation determinations. The Board adopted a net salvage allowance  
11 approach for RECO in Docket No. ER02100724. In Docket No. ER06060483,  
12 RECO filed to increase the allowance from \$150,000 to \$435,000 and to amortize  
13 the excess of net salvage expenditures over the allowance.<sup>6</sup> In the current docket,  
14 RECO has filed to increase the allowance from \$365,000 to \$517,000 and to  
15 again amortize the excess of net salvage expenditures over the allowance.

16 With each filing, RECO's net salvage claims continue to increase as a result of  
17 increases to the actual cost of removal. However, a majority of the "actual cost"  
18 of removal is in reality an allocation of a portion of plant replacement costs to the

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<sup>5</sup> Exhibit P-2, Schedules 15, 16 and 17, 12+0 Update

<sup>6</sup> Hutcheson Direct Testimony, pp. 7-8 and Exhibit P-6, Schedule 3 BPU Docket No. ER06060483.

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1 cost of removal. It is not incremental cost of removal. Instead it is an assignment  
2 or allocation of a portion of a cost that RECO would incur regardless of an  
3 accounting allocation procedure.

4 **Q. Do you object to the procedure?**

5 A. I object to the procedure if it continues to result in cost of removal driven  
6 increases in depreciation expense. In fact, RECO should capitalize and depreciate  
7 all of the cost of replacement. The FERC uniform system of accounts (“USoA”)  
8 defines cost of removal as follows:

9 10. *Cost of removal* means the cost of demolishing,  
10 dismantling, tearing down or otherwise removing electric  
11 plant, including the cost of transportation and handling  
12 incidental thereto. (18CFR Ch.1, Subchapter C, Part 101,  
13 Definition 10.)  
14

15 This definition implies inclusion of final end of life costs associated with the  
16 retirement of electric plant in cost of removal . Many utilities with nuclear plants  
17 have legal obligations and expect to incur such costs on the retirement of those  
18 plants.

19  
20 **Q. Does the FERC USoA also define replacements?**

21  
22 A. Yes, the FERC USoA defines replacements as follows:

23 31. A. *Replacing or replacement*, when not otherwise  
24 indicated in the context, means the construction or  
25 installation of electric plant, together with the removal of the  
26 property retired. (Id., Definition 31.)  
27

28 FERC’s definition means that retirement costs incurred in connection with a  
29 replacement are a component of the replacement cost.

30



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**Of**  
**Michael J. Majoros, Jr.**

1 **VIII. RECOMMENDATIONS**

2 **Q. What do you recommend?**

3 A. The Board should make the Company whole for its reasonable and prudent  
4 removal costs. However, given that RECO controls what that cost is, I  
5 recommend that instead of continuously increasing service rates through its cost  
6 of removal allowance, RECO should limit the amount it allocates to removal costs  
7 to the allowed level of the allowance. In other words, RECO's present net  
8 salvage allowance should remain at \$365,000 per year. Going forward, it should  
9 allocate no more than \$365,000 of its replacement costs to cost of removal.

10 **Q. Are there any alternatives to this approach?**

11 A. Yes, the Board could order the company to discontinue its practice of allocating  
12 any replacement costs to cost of removal.

13 **Q. Do you have any other recommendations?**

14 A. Yes, Mr. Kane proposes to amortize over three years the excess of the allocated  
15 cost of removal for the period April 1, 2007 to June 30, 2009. I recommend that  
16 the period be set to 10 years, and then after that, there should be no additional  
17 excesses because the annual cost of removal will be limited to the \$365,000 net  
18 salvage allowance.

19 **Q. Did you describe your concerns about a growing amount of negative net**  
20 **salvage in any prior testimony?**

21 A. Yes, I explained my concern in Docket No. ER06060483. I stated:

22 I am concerned because the amounts have increased substantially  
23 over the past three years. The Company has considerable control  
24 over the amount of expenditures it claims for cost of removal. In

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1 fact, these charges generally result from allocations of replacement  
2 costs, and allocations are always somewhat arbitrary. Hence, I am  
3 concerned when allocated numbers seem to increase precipitously.<sup>7</sup>  
4

5 I believe these costs are controlled by RECO, and the increases may  
6 be in part related to a change in cost of removal estimates. I also  
7 believe that in part they are related to specific one-time projects, and  
8 will not stay at this level.<sup>8</sup>  
9

10 As I stated, a majority of RECO's retirements result from  
11 replacements. RECO determines a need to replace assets in  
12 conjunction with its obligation to provide service. When RECO  
13 determines that assets should be replaced, it estimates the entire  
14 replacement cost, and then allocates a portion of the replacement  
15 cost to cost of removal.<sup>9</sup>  
16

17 Changes in accounting procedures impact the reported cost of  
18 removal. Significant portions of the recorded cost of removal are  
19 the results of allocations. Since all allocation factors are at least  
20 somewhat arbitrary, it is reasonable to assume that two independent  
21 estimators reviewing the same project could reach different  
22 conclusions concerning the portion of a replacement project to be  
23 allocated to cost of removal.<sup>10</sup>  
24

25 **XIII. SUMMARY OF RECOMMENDATIONS**

26 **Q. Have you summarized your recommendations?**

27 A. Yes, my recommendations are summarized and compared to the Company's  
28 recommendations on Exhibit\_\_\_(MJM-1).

29 **Q. Does this conclude your testimony?**

30 A. Yes, it does.

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<sup>7</sup> Direct Testimony of Michael J. Majoros, Jr. BPU Docket No. ER06060483, p. 12.

<sup>8</sup> Direct Testimony of Michael J. Majoros, Jr. BPU Docket No. ER06060483, p. 14.

<sup>9</sup> *Id.*

<sup>10</sup> *Id.*

# **EXHIBIT MJM-1**

**ROCKLAND ELECTRIC COMPANY**  
 Adjustment  
 To Depreciation Expense  
 For the Twelve Months Ended December 31, 2009

	<u>Company</u>	<u>Rate Counsel</u>
Average Net Removal Costs	\$517,266	\$365,000
Net Removal Costs Allowed (Case ER02100724)	<u>(365,000)</u>	<u>(365,000)</u>
Additional Net Removal Costs Allowed	<u>\$152,266</u>	<u>\$0</u>
	<u>Actual Spending</u>	<u>Rate Allowance</u>
12 Months Ending March 31, 2008	680,089	365,000
12 Months Ending March 31, 2009	916,556	365,000
3 Months Ending June 31, 2009	<u>868,134</u>	<u>273,750</u>
Total	<u><u>2,464,779</u></u>	<u><u>1,003,750</u></u>
	<u>Rate</u>	<u>Rate</u>
Difference in Actual Spending versus Rate Allowance	1,461,029	1,461,029
Amortization Period (years)	<u>3</u>	<u>10</u>
Difference Amortized over Period	<u>\$487,010</u>	<u>\$146,103</u>
Total Additional Cost of Removal Requested	<u><u>\$639,276</u></u>	<u><u>\$146,103</u></u>
Rounded	<u><u>\$639,000</u></u>	<u><u>\$146,000</u></u>

Source: Exhibit P2, Schedule 17, 12+0 Update

# **APPENDIX**

## Experience

### **Snavely King Majoros O'Connor & Bedell, Inc.**

**Vice President and Treasurer (1988 to Present)**  
**Senior Consultant (1981-1987)**

Mr. Majoros provides consultation specializing in accounting, financial, and management issues. He has testified as an expert witness or negotiated on behalf of clients in more than one hundred thirty regulatory federal and state regulatory proceedings involving telephone, electric, gas, water, and sewerage companies. His testimony has encompassed a wide array of complex issues including taxation, divestiture accounting, revenue requirements, rate base, nuclear decommissioning, plant lives, and capital recovery. Mr. Majoros has also provided consultation to the U.S. Department of Justice and appeared before the U.S. EPA and the Maryland State Legislature on matters regarding the accounting and plant life effects of electric plant modifications and the financial capacity of public utilities to finance environmental controls. He has estimated economic damages suffered by black farmers in discrimination suits.

### **Van Scoyoc & Wiskup, Inc., Consultant (1978-1981)**

Mr. Majoros conducted and assisted in various management and regulatory consulting projects in the public utility field, including preparation of electric system load projections for a group of municipally and cooperatively owned electric systems; preparation of a system of accounts and reporting of gas and oil pipelines to be used by a state regulatory commission; accounting system analysis and design for rate proceedings involving electric, gas, and telephone utilities. Mr. Majoros provided onsite management accounting and controllership assistance to a municipal electric and water utility. Mr. Majoros also assisted in an antitrust proceeding involving a major electric utility. He submitted expert testimony in FERC Docket No. RP79-12 (El Paso Natural Gas Company), and he co-authored a study entitled Analysis of Staff Study on Comprehensive Tax Normalization that was submitted to FERC in Docket No. RM 80-42.

### **Handling Equipment Sales Company, Inc.** **Controller/Treasurer (1976-1978)**

Mr. Majoros' responsibilities included financial management, general accounting and reporting, and income taxes.

### **Ernst & Ernst, Auditor (1973-1976)**

Mr. Majoros was a member of the audit staff where his responsibilities included auditing, supervision, business systems analysis, report preparation, and corporate income taxes.

### **University of Baltimore - (1971-1973)**

Mr. Majoros was a full-time student in the School of Business.

During this period Mr. Majoros worked consistently on a part-time basis in the following positions: Assistant Legislative Auditor – State of Maryland, Staff Accountant – Robert M. Carney & Co., CPA's, Staff Accountant – Naron & Wegad, CPA's, Credit Clerk – Montgomery Wards.

### **Central Savings Bank, (1969-1971)**

Mr. Majoros was an Assistant Branch Manager at the time he left the bank to attend college as a full-time student. During his tenure at the bank, Mr. Majoros gained experience in each department of the bank. In addition, he attended night school at the University of Baltimore.

## Education

University of Baltimore, School of Business, B.S. –  
Concentration in Accounting

## Professional Affiliations

American Institute of Certified Public Accountants  
Maryland Association of C.P.A.s  
Society of Depreciation Professionals

## Publications, Papers, and Panels

*"Analysis of Staff Study on Comprehensive Tax Normalization," FERC Docket No. RM 80-42, 1980.*

*"Telephone Company Deferred Taxes and Investment Tax Credits – A Capital Loss for Ratepayers," Public Utility Fortnightly, September 27, 1984.*

*"The Use of Customer Discount Rates in Revenue Requirement Comparisons," Proceedings of the 25th Annual Iowa State Regulatory Conference, 1986*

*"The Regulatory Dilemma Created By Emerging Revenue Streams of Independent Telephone Companies," Proceedings of NARUC 101st Annual Convention and Regulatory Symposium, 1989.*

*"BOC Depreciation Issues in the States," National Association of State Utility Consumer Advocates, 1990 Mid-Year Meeting, 1990.*

*"Current Issues in Capital Recovery" 30<sup>th</sup> Annual Iowa State Regulatory Conference, 1991.*

*"Impaired Assets Under SFAS No. 121," National Association of State Utility Consumer Advocates, 1996 Mid-Year Meeting, 1996.*

*"What's 'Sunk' Ain't Stranded: Why Excessive Utility Depreciation is Avoidable," with James Campbell, Public Utilities Fortnightly, April 1, 1999.*

*"Local Exchange Carrier Depreciation Reserve Percents," with Richard B. Lee, Journal of the Society of Depreciation Professionals, Volume 10, Number 1, 2000-2001*

*"Rolling Over Ratepayers," Public Utilities Fortnightly, Volume 143, Number 11, November, 2005.*

*"Asset Management – What is it?," American Water Works Association, Pre-Conference Workshop, March 25, 2008.*

**Michael J. Majoros, Jr.**

<u>Date</u>	<u>Jurisdiction / Agency</u>	<u>Docket</u>	<u>Utility</u>
<b><u>Federal Courts</u></b>			
2005	US District Court, Northern District of AL, Northwestern Division 55/56/57/	CV 01-B-403-NW	Tennessee Valley Authority

<b><u>State Legislatures</u></b>			
2006	Maryland General Assembly 61/	SB154	Maryland Healthy Air Act
2006	Maryland House of Delegates 62/	HB189	Maryland Healthy Air Act

<b><u>Federal Regulatory Agencies</u></b>			
1979	FERC-US 19/	RP79-12	El Paso Natural Gas Co.
1980	FERC-US 19/	RM80-42	Generic Tax Normalization
1996	CRTC-Canada 30/	97-9	All Canadian Telecoms
1997	CRTC-Canada 31/	97-11	All Canadian Telecoms
1999	FCC 32/	98-137 (Ex Parte)	All LECs
1999	FCC 32/	98-91 (Ex Parte)	All LECs
1999	FCC 32/	98-177 (Ex Parte)	All LECs
1999	FCC 32/	98-45 (Ex Parte)	All LECs
2000	EPA 35/	CAA-00-6	Tennessee Valley Authority
2003	FERC 48/	RM02-7	All Utilities
2003	FCC 52/	03-173	All LECs
2003	FERC 53/	ER03-409-000, ER03-666-000	Pacific Gas and Electric Co.

<b><u>State Regulatory Agencies</u></b>			
1982	Massachusetts 17/	DPU 557/558	Western Mass Elec. Co.
1982	Illinois 16/	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland 8/	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland 8/	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey 14/	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland 8/	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania 13/	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
1984	Idaho 18/	U-1000-70	Mt. States Tel. & Telegraph

**Michael J. Majoros, Jr.**

1984	Colorado <u>11</u> /	1655	Mt. States Tel. & Telegraph
1984	Dist. Of Columbia <u>7</u> /	813	Potomac Electric Power Co.
1984	Pennsylvania <u>3</u> /	R842621-R842625	Western Pa. Water Co.
1985	Maryland <u>8</u> /	7743	Potomac Edison Co.
1985	New Jersey <u>1</u> /	848-856	New Jersey Bell Tel. Co.
1985	Maryland <u>8</u> /	7851	C&P Tel. Co.
1985	California <u>10</u> /	1-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania <u>3</u> /	R-850174	Phila. Suburban Water Co.
1985	Pennsylvania <u>3</u> /	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania <u>3</u> /	R-850299	General Tel. Co. of PA
1986	Maryland <u>8</u> /	7899	Delmarva Power & Light Co.
1986	Maryland <u>8</u> /	7754	Chesapeake Utilities Corp.
1986	Pennsylvania <u>3</u> /	R-850268	York Water Co.
1986	Maryland <u>8</u> /	7953	Southern Md. Electric Corp.
1986	Idaho <u>9</u> /	U-1002-59	General Tel. Of the Northwest
1986	Maryland <u>8</u> /	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania <u>3</u> /	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania <u>3</u> /	C-860923	Bell Telephone Co. of PA
1987	Iowa <u>6</u> /	DPU-86-2	Northwestern Bell Tel. Co.
1987	Dist. Of Columbia <u>7</u> /	842	Washington Gas Light Co.
1988	Florida <u>4</u> /	880069-TL	Southern Bell Telephone
1988	Iowa <u>6</u> /	RPU-87-3	Iowa Public Service Company
1988	Iowa <u>6</u> /	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia <u>7</u> /	869	Potomac Electric Power Co.
1989	Iowa <u>6</u> /	RPU-88-6	Northwestern Bell Tel. Co.
1990	New Jersey <u>1</u> /	1487-88	Morris City Transfer Station
1990	New Jersey <u>5</u> /	WR 88-80967	Toms River Water Company
1990	Florida <u>4</u> /	890256-TL	Southern Bell Company
1990	New Jersey <u>1</u> /	ER89110912J	Jersey Central Power & Light
1990	New Jersey <u>1</u> /	WR90050497J	Elizabethtown Water Co.
1991	Pennsylvania <u>3</u> /	P900465	United Tel. Co. of Pa.
1991	West Virginia <u>2</u> /	90-564-T-D	C&P Telephone Co.
1991	New Jersey <u>1</u> /	90080792J	Hackensack Water Co.
1991	New Jersey <u>1</u> /	WR90080884J	Middlesex Water Co.
1991	Pennsylvania <u>3</u> /	R-911892	Phil. Suburban Water Co.
1991	Kansas <u>20</u> /	176, 716-U	Kansas Power & Light Co.
1991	Indiana <u>29</u> /	39017	Indiana Bell Telephone
1991	Nevada <u>21</u> /	91-5054	Central Tele. Co. – Nevada
1992	New Jersey <u>1</u> /	EE91081428	Public Service Electric & Gas
1992	Maryland <u>8</u> /	8462	C&P Telephone Co.
1992	West Virginia <u>2</u> /	91-1037-E-D	Appalachian Power Co.
1993	Maryland <u>8</u> /	8464	Potomac Electric Power Co.
1993	South Carolina <u>22</u> /	92-227-C	Southern Bell Telephone
1993	Maryland <u>8</u> /	8485	Baltimore Gas & Electric Co.
1993	Georgia <u>23</u> /	4451-U	Atlanta Gas Light Co.



**Michael J. Majoros, Jr.**

1993	New Jersey <u>1/</u>	GR93040114	New Jersey Natural Gas. Co.
1994	Iowa <u>6/</u>	RPU-93-9	U.S. West – Iowa
1994	Iowa <u>6/</u>	RPU-94-3	Midwest Gas
1995	Delaware <u>24/</u>	94-149	Wilm. Suburban Water Corp.
1995	Connecticut <u>25/</u>	94-10-03	So. New England Telephone
1995	Connecticut <u>25/</u>	95-03-01	So. New England Telephone
1995	Pennsylvania <u>3/</u>	R-00953300	Citizens Utilities Company
1995	Georgia <u>23/</u>	5503-0	Southern Bell
1996	Maryland <u>8/</u>	8715	Bell Atlantic
1996	Arizona <u>26/</u>	E-1032-95-417	Citizens Utilities Company
1996	New Hampshire <u>27/</u>	DE 96-252	New England Telephone
1997	Iowa <u>6/</u>	DPU-96-1	U S West – Iowa
1997	Ohio <u>28/</u>	96-922-TP-UNC	Ameritech – Ohio
1997	Michigan <u>28/</u>	U-11280	Ameritech – Michigan
1997	Michigan <u>28/</u>	U-112 81	GTE North
1997	Wyoming <u>27/</u>	7000-ztr-96-323	US West – Wyoming
1997	Iowa <u>6/</u>	RPU-96-9	US West – Iowa
1997	Illinois <u>28/</u>	96-0486-0569	Ameritech – Illinois
1997	Indiana <u>28/</u>	40611	Ameritech – Indiana
1997	Indiana <u>27/</u>	40734	GTE North
1997	Utah <u>27/</u>	97-049-08	US West – Utah
1997	Georgia <u>28/</u>	7061-U	BellSouth – Georgia
1997	Connecticut <u>25/</u>	96-04-07	So. New England Telephone
1998	Florida <u>28/</u>	960833-TP et. al.	BellSouth – Florida
1998	Illinois <u>27/</u>	97-0355	GTE North/South
1998	Michigan <u>33/</u>	U-11726	Detroit Edison
1999	Maryland <u>8/</u>	8794	Baltimore Gas & Electric Co.
1999	Maryland <u>8/</u>	8795	Delmarva Power & Light Co.
1999	Maryland <u>8/</u>	8797	Potomac Edison Company
1999	West Virginia <u>2/</u>	98-0452-E-GI	Electric Restructuring
1999	Delaware <u>24/</u>	98-98	United Water Company
1999	Pennsylvania <u>3/</u>	R-00994638	Pennsylvania American Water
1999	West Virginia <u>2/</u>	98-0985-W-D	West Virginia American Water
1999	Michigan <u>33/</u>	U-11495	Detroit Edison
2000	Delaware <u>24/</u>	99-466	Tidewater Utilities
2000	New Mexico <u>34/</u>	3008	US WEST Communications, Inc.
2000	Florida <u>28/</u>	990649-TP	BellSouth -Florida
2000	New Jersey <u>1/</u>	WR30174	Consumer New Jersey Water
2000	Pennsylvania <u>3/</u>	R-00994868	Philadelphia Suburban Water
2000	Pennsylvania <u>3/</u>	R-0005212	Pennsylvania American Sewerage
2000	Connecticut <u>25/</u>	00-07-17	Southern New England Telephone
2001	Kentucky <u>36/</u>	2000-373	Jackson Energy Cooperative
2001	Kansas <u>38/39/40/</u>	01-WSRE-436-RTS	Western Resources
2001	South Carolina <u>22/</u>	2001-93-E	Carolina Power & Light Co.
2001	North Dakota <u>37/</u>	PU-400-00-521	Northern States Power/Xcel Energy

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2001	Indiana 29/41/	41746	Northern Indiana Power Company
2001	New Jersey 1/	GR01050328	Public Service Electric and Gas
2001	Pennsylvania 3/	R-00016236	York Water Company
2001	Pennsylvania 3/	R-00016339	Pennsylvania America Water
2001	Pennsylvania 3/	R-00016356	Wellsboro Electric Coop.
2001	Florida 4/	010949-EL	Gulf Power Company
2001	Hawaii 42/	00-309	The Gas Company
2002	Pennsylvania 3/	R-00016750	Philadelphia Suburban
2002	Nevada 43/	01-10001 &10002	Nevada Power Company
2002	Kentucky 36/	2001-244	Fleming Mason Electric Coop.
2002	Nevada 43/	01-11031	Sierra Pacific Power Company
2002	Georgia 27/	14361-U	BellSouth-Georgia
2002	Alaska 44/	U-01-34,82-87,66	Alaska Communications Systems
2002	Wisconsin 45/	2055-TR-102	CenturyTel
2002	Wisconsin 45/	5846-TR-102	TelUSA
2002	Vermont 46/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 40/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company
2004	Kentucky 36/	2003-00434,00433	Kentucky Utilities, Louisville Gas & Electric
2004	Florida 50/ 54/	031033-EI	Tampa Electric Company

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2004	Kentucky 36/	2004-00067	Delta Natural Gas Company
2004	Georgia 23/	18300, 15392, 15393	Georgia Power Company
2004	Vermont 46/	6946, 6988	Central Vermont Public Service Corporation
2004	Delaware 24/	04-288	Delaware Electric Cooperative
2004	Missouri 58/	ER-2004-0570	Empire District Electric Company
2005	Florida 50/	041272-EI	Progress Energy Florida, Inc.
2005	Florida 50/	041291-EI	Florida Power & Light Company
2005	California 59/	A.04-12-014	Southern California Edison Co.
2005	Kentucky 36/	2005-00042	Union Light Heat & Power
2005	Florida 50/	050045 & 050188-EI	Florida Power & Light Co.
2005	Kansas 38/ 40/	05-WSEE-981-RTS	Westar Energy, Inc.
2006	Delaware 24/	05-304	Delmarva Power & Light Company
2006	California 59/	A.05-12-002	Pacific Gas & Electric Co.
2006	New Jersey 1/	GR05100845	Public Service Electric and Gas Co.
2006	Colorado 60/	06S-234EG	Public Service Co. of Colorado
2006	Kentucky 36/	2006-00172	Union Light, Heat & Power
2006	Kansas 40/	06-KGSG-1209-RTS	Kansas Gas Service
2006	West Virginia 2/	06-0960-E-42T, 06-1426-E-D	Allegheny Power
2006	West Virginia 2/	05-1120-G-30C, 06-0441-G-PC, et al.	Hope Gas, Inc. and Equitable Resources, Inc.
2007	Delaware 24/	06-284	Delmarva Power & Light Company
2007	Kentucky 36/	2006-00464	Atmos Energy Corporation
2007	Colorado 60/	06S-656G	Public Service Co. of Colorado
2007	California 59/	A.06-12-009, A.06-12-010	San Diego Gas & Electric Co., and Southern California Gas Co.
2007	Kentucky 36/	2007-00143	Kentucky-American Water Co.
2007	Kentucky 36/	2007-00089	Delta Natural Gas Co.
2008	Kansas 40/	08-ATMG-280-RTS	Atmos Energy Corporation
2008	New Jersey 1/	GR07110889	New Jersey Natural Gas Co.
2008	North Dakota 37/	PU-07-776	Northern States Power/Xcel Energy
2008	Pennsylvania 3/	A-2008-2034045 et al	UGI Utilities, Inc. / PPL Gas Utilities Corp.
2008	Washington 63/	UE-072300, UG-072301	Puget Sound Energy
2008	Pennsylvania 3/	R-2008-2032689	Pennsylvania-American Water Co. - Coatesville
2008	New Jersey 1/	WR08010020	NJ American Water Co.
2008	Washington 63/ 64/	UE-080416, UG-080417	Avista Corporation
2008	Texas 65/	473-08-3681, 35717	Oncor Electric Delivery Co.
2008	Tennessee 66/	08-00039	Tennessee-American Water Co.
2008	Kansas	08-WSEE-1041-RTS	Westar Energy, Inc.
2009	Kentucky 36/	2008-00409	East Kentucky Power Coop.

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2009	Indiana 29/	43501	Duke Energy Indiana
2009	Indiana 29/	43526	Northern Indiana Public Service Co.
2009	Michigan 33/	U-15611	Consumers Energy Company
2009	Kentucky 36/	2009-00141	Columbia Gas of Kentucky
2009	New Jersey 1/	GR00903015	Elizabethtown Gas Company
2009	District of Columbia 7/	FC 1076	Potomac Electric Power

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**PARTICIPATION AS NEGOTIATOR IN FCC TELEPHONE DEPRECIATION  
RATE REPRESRIPTION CONFERENCES**

<b><u>COMPANY</u></b>	<b><u>YEARS</u></b>	<b><u>CLIENT</u></b>
Diamond State Telephone Co. <u>24/</u>	1985 + 1988	Delaware Public Service Comm
Bell Telephone of Pennsylvania <u>3/</u>	1986 + 1989	PA Consumer Advocate
Chesapeake & Potomac Telephone Co. - Md. <u>8/</u>	1986	Maryland People's Counsel
Southwestern Bell Telephone – Kansas <u>20/</u>	1986	Kansas Corp. Commission
Southern Bell – Florida <u>4/</u>	1986	Florida Consumer Advocate
Chesapeake & Potomac Telephone Co.-W.Va. <u>2/</u>	1987 + 1990	West VA Consumer Advocate
New Jersey Bell Telephone Co. <u>1/</u>	1985 + 1988	New Jersey Rate Counsel
Southern Bell - South Carolina <u>22/</u>	1986 + 1989 + 1992	S. Carolina Consumer Advocate
GTE-North – Pennsylvania <u>3/</u>	1989	PA Consumer Advocate

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**PARTICIPATION IN PROCEEDINGS WHICH WERE  
SETTLED BEFORE TESTIMONY WAS SUBMITTED**

<u>STATE</u>	<u>DOCKET NO.</u>	<u>UTILITY</u>
Maryland <u>8/</u>	7878	Potomac Edison
Nevada <u>21/</u>	88-728	Southwest Gas
New Jersey <u>1/</u>	WR90090950J	New Jersey American Water
New Jersey <u>1/</u>	WR900050497J	Elizabethtown Water
New Jersey <u>1/</u>	WR91091483	Garden State Water
West Virginia <u>2/</u>	91-1037-E	Appalachian Power Co.
Nevada <u>21/</u>	92-7002	Central Telephone - Nevada
Pennsylvania <u>3/</u>	R-00932873	Blue Mountain Water
West Virginia <u>2/</u>	93-1165-E-D	Potomac Edison
West Virginia <u>2/</u>	94-0013-E-D	Monongahela Power
New Jersey <u>1/</u>	WR94030059	New Jersey American Water
New Jersey <u>1/</u>	WR95080346	Elizabethtown Water
New Jersey <u>1/</u>	WR95050219	Toms River Water Co.
Maryland <u>8/</u>	8796	Potomac Electric Power Co.
South Carolina <u>22/</u>	1999-077-E	Carolina Power & Light Co.
South Carolina <u>22/</u>	1999-072-E	Carolina Power & Light Co.
Kentucky <u>36/</u>	2001-104 & 141	Kentucky Utilities, Louisville Gas and Electric
Kentucky <u>36/</u>	2002-485	Jackson Purchase Energy Corporation

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Clients

<u>1/</u> New Jersey Rate Counsel/Advocate	<u>34/</u> New Mexico Attorney General
<u>2/</u> West Virginia Consumer Advocate	<u>35/</u> Environmental Protection Agency Enforcement Staff
<u>3/</u> Pennsylvania OCA	<u>36/</u> Kentucky Attorney General
<u>4/</u> Florida Office of Public Advocate	<u>37/</u> North Dakota Public Service Commission
<u>5/</u> Toms River Fire Commissioner's	<u>38/</u> Kansas Industrial Group
<u>6/</u> Iowa Office of Consumer Advocate	<u>39/</u> City of Wichita
<u>7/</u> D.C. People's Counsel	<u>40/</u> Kansas Citizens' Utility Rate Board
<u>8/</u> Maryland's People's Counsel	<u>41/</u> NIPSCO Industrial Group
<u>9/</u> Idaho Public Service Commission	<u>42/</u> Hawaii Division of Consumer Advocacy
<u>10/</u> Western Burglar and Fire Alarm	<u>43/</u> Nevada Bureau of Consumer Protection
<u>11/</u> U.S. Dept. of Defense	<u>44/</u> GCI
<u>12/</u> N.M. State Corporation Comm.	<u>45/</u> Wisc. Citizens' Utility Rate Board
<u>13/</u> City of Philadelphia	<u>46/</u> Vermont Department of Public Service
<u>14/</u> Resorts International	<u>47/</u> Oklahoma Corporation Commission
<u>15/</u> Woodlake Condominium Association	<u>48/</u> National Assn. of State Utility Consumer Advocates
<u>16/</u> Illinois Attorney General	<u>49/</u> Nova Scotia Utility and Review Board
<u>17/</u> Mass Coalition of Municipalities	<u>50/</u> Florida Office of Public Counsel
<u>18/</u> U.S. Department of Energy	<u>51/</u> Maryland Public Service Commission
<u>19/</u> Arizona Electric Power Corp.	<u>52/</u> MCI
<u>20/</u> Kansas Corporation Commission	<u>53/</u> Transmission Agency of Northern California
<u>21/</u> Public Service Comm. – Nevada	<u>54/</u> Florida Industrial Power Users Group
<u>22/</u> SC Dept. of Consumer Affairs	<u>55/</u> Sierra Club
<u>23/</u> Georgia Public Service Comm.	<u>56/</u> Our Children's Earth Foundation
<u>24/</u> Delaware Public Service Comm.	<u>57/</u> National Parks Conservation Association, Inc.
<u>25/</u> Conn. Ofc. Of Consumer Counsel	<u>58/</u> Missouri Office of the Public Counsel
<u>26/</u> Arizona Corp. Commission	<u>59/</u> The Utility Reform Network
<u>27/</u> AT&T	<u>60/</u> Colorado Office of Consumer Counsel
<u>28/</u> AT&T/MCI	<u>61/</u> MD State Senator Paul G. Pinsky
<u>29/</u> IN Office of Utility Consumer Counselor	<u>62/</u> MD Speaker of the House Michael Busch
<u>30/</u> Unitel (AT&T – Canada)	<u>63/</u> Washington Office of Public Counsel
<u>31/</u> Public Interest Advocacy Centre	<u>64/</u> Industrial Customers of Northwestern Utilities
<u>32/</u> U.S. General Services Administration	<u>65/</u> Steering Committee of Cities
<u>33/</u> Michigan Attorney General	<u>66/</u> City of Chattanooga