

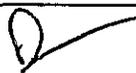
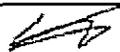
CITY OF PALMER ACTION MEMORANDUM

SUBJECT: Authorize the City Manager to Enter into a Professional Services Agreement with AKT LLP for a Utility Rate Study

AGENDA OF: June 10, 2008

Council action: Authorized

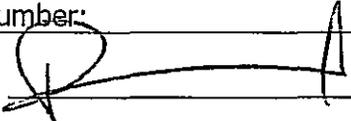
Approved for presentation by B.B. Allen, City Manager 

Route To:	Department/Individual:	Initials:	Remarks:
X	Originator – Administration Director		
X	City Clerk		
X	City Attorney		
	Public Safety Director		
	Administrations Director		
	Community Services Director		
	Planning & Community Development Director		
X	Public Works Director		

Attachment(s): Professional Service Agreement with AKT LLP.

Fiscal note:

	No fiscal impact.	
X	Funds are budgeted from this account number:	02.01.11.6030 02.01.51.6030
X	Funds are not budgeted. Budget modification is required. Affected account number:	Additional funds required

Finance Director Signature: 

Summary statement: On March 1, 2004, the Regulatory Commission of Alaska (RCA) addressed the utility rates the City would charge the new regional hospital. The RCA stated that the inception rate for the hospital's water/sewer service shall be the rate as currently charged to other utility users by the City of Palmer at the time water and sewer service commences.

The stipulated agreement also requires the City to perform a utility rate study within six months of the completion of the first year of service to the medical center. The study will review the revenue requirements and possible utility rate adjustments for the entire utility, with the study to examine the southwest utility extension separate from the rest of the utility system.

Staff only requested a proposal from AKT LLP (formerly Honchen & Uhlenkott, Inc.) It was felt that since they had completed the rate study prior to the Southwest Extension that they had the rate model and intuitional knowledge to complete the job in a timelier manner. A June 30, 2008 deadline was proposed by the contractor but after speaking with the contractor it was decided to wait for the 2007 audited numbers to be utilized in the study. They estimate 60 days to complete the study.

During the 2008 budget process \$10,000 was budgeted in each of the Southwest Extension (SWE) water and sewer accounts. Per the proposal from AKT, an additional \$12,500 from both the SWE water and sewer accounts is needed, for a total project cost not to exceed \$45,000.

Administration recommendation: Approve Action Memorandum No. 08-045.



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1000 East Diamond Blvd., Ste. 3-640, Anchorage, AK 99516
phone 907.522.2130 fax 907.522.2127

May 23, 2008

Dean Baugh, Finance Director
City of Palmer
231 West Evergreen Avenue
Palmer, AK 99645

Re: Proposal to Conduct Rate Study
Revised Delivery Dates

Dear Dean:

On February 25, 2008, AKT LLP (AKT) provided a written proposal to the City of Palmer (City) to conduct a rate study for the City's water and sewer operations. The purpose of the study is to determine the financial impact of the addition of the Southwest Utility System Extension (SUSE) service area.

In the proposal provided by AKT, we stated that upon receipt of reliable financial and customer data by May 1, 2008, we would be able to meet the June 30, 2008 deadline for delivery of the results of our analysis. The June 30, 2008 delivery date assumed at least sixty days for us to fully examine, analyze and normalize all the financial information provided by the City. We discovered this week, pursuant to your telephone conversation with AKT's Michelle Barnett, that due to the press of other City business matters, providing us with the 2007 year end water and sewer financial data has been delayed. The delay in receiving the financial data, our beginning point, will necessarily result in a later than expected delivery date of the final product as we will need the full sixty day period of time in order to prepare a full and meaningful study.

AKT is anxious to begin work on the study as soon as the final financial information is available to us. We look forward to working with you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Loren V. Uhlenkott', written over a horizontal line.

Loren V. Uhlenkott
Director of Utility Consulting



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ANCHORAGE 800 E. DIMOND BLVD., SUITE 3-640 ANCHORAGE, AK 99515
phone 907.522.2180 fax 907.522.2127

February 25, 2008

Roscoe Barrett, Public Works Director
City of Palmer
231 West Evergreen Avenue
Palmer, AK 99645

Re: Proposal to Conduct Rate Study

Dear Roscoe:

Michelle Barnett and I appreciated the opportunity to talk with you and Dean Baugh regarding the services that AKT LLP (AKT), formerly Honchen & Uhlenkott, Inc. (H&U), could provide to the City of Palmer in order to meet its upcoming obligation to perform a rate study for its water and sewer utilities.

I believe our firm is uniquely qualified to perform the required study for the City of Palmer. The utility consulting arm of AKT, formerly H&U, has worked exclusively in the area of rate and regulatory matters for public utilities. We have been providing these services for approximately twenty-eight years and have been involved in more rate studies and other regulatory matters for Alaskan utilities than all other consulting firms combined. The senior members of the AKT consulting team have frequently presented expert testimony regarding utility rate and regulatory matters and I believe that our expertise and experience in the utility field is unparalleled by any other consulting firm in the State. Attached to this letter is an overall summary of the qualifications and experience of the firm and resumes of key personnel that would be involved in the preparation of the study.

Previously, H&U performed a Revenue Requirement Study for the City of Palmer. The purpose of that study was to prepare a rate analysis to determine the rates necessary to generate utility revenues to meet the overall revenue requirements of the water and sewer systems prior to the initiation of service in the Southwest Utility System Extension (SUSE). That study was presented to the City in June 2006.

The City of Palmer has now interconnected the SUSE to its existing water and sewer systems and, pursuant to its Stipulation filed with the Regulatory Commission of Alaska on March 1, 2004, must perform a cost of service study to reflect the first normalized year of service following this addition. AKT is ready to perform this next phase of the City of Palmer's rate analysis. We understand the scope of this project is to provide an analysis of a rate study to include the entire current water and sewer system. Then, using the total system study we will isolate, for separate analysis and presentation, the SUSE addition. AKT will be available to present the results of the study to the City Council.

The conduct of our study will involve the following procedures:

- Review the operation of the utility systems since the initiation of service in the SUSE service area in November 2006.
- Review the City's financial statements for the operations of the water and sewer system for the year ended December 31, 2007. 2007 will be used as the ratemaking test year for the study.
- Review the water and sewer operating budgets for 2008 to determine the financial impacts of operational changes planned for future periods.
- Develop pro forma adjustments to normalize and annualize the operations of the water and sewer utilities. The pro forma adjustments will be developed in accordance with utility ratemaking principles which are commonly accepted by regulatory bodies.
- Analyze all operating costs to determine direct costs which are attributable to the SUSE area only.
- Analyze operating revenues to determine appropriate assignment to each service area.
- Review all joint and common costs and develop appropriate allocation methodologies to assign such costs to the appropriate service areas.
- Develop an appropriate return using the operating ratio methodology in the same manner as was used in the previous rate study.
- Calculate the revenue requirement of each utility by service area.
- Determine if the utilities are operating at a revenue surplus or a revenue deficiency by service area.
- Calculate the necessary rate adjustments by service area for each utility to recover the revenue requirement from the appropriate rate payers.
- Prepare a report summarizing results of the study for presentation to City management and the City Council.

The proposed rate study would be accomplished under the overall direction of Loren Uhlenkott, AKT's Director of Utility Consulting. The project would be managed by Michelle Barnett, a Utility Consulting Manager in the Anchorage office. Ms. Barnett would be assisted by Tracy Ferrell and Jennifer Meiwes, utility consultants who are also in the Anchorage office. William Wilks, also a Utility Consulting Manager, would be available for technical support and input on cost of service and cost allocation issues that may arise. Support staff from the Anchorage office will be available for preparation and presentation of the final study and any supplemental reports that may be necessary.

AKT is prepared to begin this project as soon as reliable financial and customer data is available. We understand that the study needs to be completed by June 30, 2008. In order to meet this deadline, we need to begin no later than May 1, 2008 to allow sixty days to review the data and complete the study. Any significant delay in getting reliable financial and operating data could cause a delay in the delivery of the final report; however, we believe that with the cooperation of the City of Palmer the completion

City of Palmer
Re: Proposal to Conduct Rate Study
February 25, 2008
Page No. 2

date of June 30th is an achievable goal. AKT will make available whatever resources are necessary from within our firm to meet this deadline.

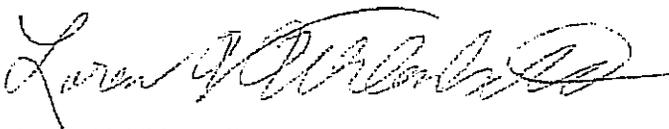
We recognize the need for the City of Palmer to minimize professional fees. In developing studies such as these, we will work cooperatively and efficiently with you and your staff to complete this study at the lowest possible cost consistent with producing a quality product. Our fees would be based on our standard hourly rates for the professional staff assigned to the project, plus out-of-pocket expenses. We do not charge for computer time or secretarial support. The rates for our staff are as follows:

Loren V. Uhlenkott	Director of Utility Consulting	\$230.00
Susan L. Hardenbergh	Senior Utility Consulting Manager	\$200.00
William J. Wilks	Utility Consulting Manager	\$190.00
Michelle D. Barnett	Utility Consulting Manager	\$180.00
Tracy L. Ferrell	Utility Consultant	\$150.00
Jennifer T. Meiwes	Utility Consultant	\$150.00
Other Staff		\$80 - \$135

Our fees for this project will not exceed \$32,000 unless we obtain further authorization from the City of Palmer. We submit our bills for professional services on a monthly basis and expect payment within thirty (30) days of submission of the invoices. Should you have any questions regarding the terms of this proposal, please give me a call at (907) 522-2154.

I look forward to working with you on this project and completing the required study for the City of Palmer.

Sincerely,



Loren V. Uhlenkott
Director of Utility Consulting

Attachments.

cc: Dean Baugh



Personal Local Global

GENERAL QUALIFICATIONS & EXPERIENCE

AKT LLP (AKT) helps organizations and individuals achieve their goals by offering an integrated suite of business and financial consulting service delivered by a team of knowledgeable and insightful experts who are personally committed to their clients and communities; by providing focused expertise from specialists in specific industries; and by supporting our clients' international interests, with offices, principals and resources worldwide. AKT has more than 200 employees in seven offices, including Alaska, Oregon, California and India. With a combination of technical skills and specialized knowledge, our professionals can help you achieve your goals.

As a result of our recent acquisition of Honchen & Uhlenkott, Inc. (H&U), a well-established Anchorage based consulting firm specializing in ratemaking and regulatory matters for public utilities, AKT serves a large cross section of Alaskan public utilities. Its clients include telecommunications companies, electric companies, water and sewer utilities and solid waste companies.

H&U was founded in 1980 by its two principals, Larry Honchen and Loren Uhlenkott. Both Mr. Honchen and Mr. Uhlenkott have over thirty years of experience in utility rate and regulatory matters. In addition, other members of AKT's Staff have been with the firm and its predecessor for significant periods of time as reflected in the accompanying resumes. The longevity of our staff provides assurance that the team that will be working with the City of Palmer is knowledgeable and committed.

AKT and its predecessor (hereinafter referred to as AKT) have provided a broad range of consulting services for the Alaskan utility industries. Services including rate cases, general regulatory consulting, expert testimony, financial feasibility studies, cost allocation studies and tariff reviews have been provided to its clients. Following are brief descriptions of the types of services that AKT has performed for clients over the years.

PREPARATION OF REVENUE REQUIREMENT STUDIES & OTHER TARIFF FILINGS

AKT has prepared many revenue requirement studies for utilities in Alaska. Without exception, rate cases prepared on behalf of the client by AKT have been considered model filings before the Regulatory Commission of Alaska (RCA) and its predecessor, the Alaska Public Utilities Commission (APUC). AKT's

Innovativeness in this field is well exemplified in many cases of first impression presented to the APUC and the RCA.

AKT has prepared revenue requirement studies for water and wastewater, telephone, electric and solid waste utilities. The firm has successfully argued for both operating ratio and rate base approaches, as well as for year-end versus 13-month average rate bases.

AKT has also prepared tariff filings to add a variety of new services for many of its clients. A successful filing requires an understanding of the investment and operating costs required to provide the service and an estimate of the demand the new service will generate. AKT assists its clients in identifying this information, in developing appropriate rates and in presenting this information in a format acceptable to the Commission. To the extent needed, AKT also provides additional explanation and information to the Commission Staff to expedite filing approval.

WATER AND WASTEWATER UTILITIES

AKT has vast experience with water and wastewater utilities. From 1980 to 1987, AKT performed numerous rate cases for both the water division and the wastewater division of Anchorage Water and Wastewater Utility (AWWU). All these rate cases were contested by the Staff of the APUC and virtually all the disputed issues were resolved in hearing in AWWU's favor based on the testimony of AKT's senior consultants. Since 2006, AKT has provided services to AWWU under a multi-year consulting contract, including the preparation of revenue requirement studies, review of cost of service and rate design issues, review of depreciation practices and the provision of strategic support and participation in rate and regulatory proceedings before the RCA.

From 2005 to 2007, AKT was involved in a complex rate case for College Utilities Corporation and Golden Heart Utilities, Inc., the providers of water and wastewater service in the Fairbanks area. In addition, AKT has performed rate cases and other regulatory services for a number of other large and small water operations over the past twenty-eight (28) years, including, Eagle Utilities, Norfolk Utilities, Eklutna Utilities and Near Point Knoll Water System.

TELECOMMUNICATIONS UTILITIES

AKT is an acknowledged leader in performing cost of service analysis and rate design for Alaskan local exchange companies (LECs) and successfully defending those studies before the Commission. AKT prepared (and successfully supported) the first "three-way" and "six-way" jurisdictional studies presented to the APUC (the RCA's predecessor) on behalf of Alaskan telephone utilities. Due to the changing telephone regulatory environment since passage of the Telecommunications Act of 1996, AKT has had to assist its clients in analyzing and reporting information in new ways. No templates for many of these new studies existed before AKT went "outside the box" to figure them out.

AKT currently provides regulatory services to TelAlaska, Inc., Copper Valley Telephone Cooperative, Inc., Matanuska Telephone Association, Inc., City of Ketchikan, OTZ Telephone Cooperative, Inc., United

Utilities, Inc., and Arctic Slope Telephone Association Cooperative, Inc. In addition, AKT provides assistance to a group of Alaskan telephone utilities known as the Rural Coalition to address all the major regulatory changes occurring in the telecommunications industry as a result of the Telecommunications Act of 1996. AKT also served as the regulatory consultants to the former Anchorage Telephone Utility for nine years prior to its sale by the Municipality of Anchorage.

OTHER UTILITIES

AKT has performed embedded cost of service and rate design studies for utilities in the electric and refuse industries as well. These studies have all required determination of a revenue requirement; the analysis of rate base, operating expenses, operating taxes and revenues; the functionalization and classification of investment and expenses; and the identification of direct and indirect costs. Direct costs were assigned to the various customer classes and categories of service, while indirect costs were allocated using generally accepted cost allocation principles. These studies were accepted by the Commission substantially as filed.

AKT has been frequently called upon to review the work of other cost of service consultants and to suggest further refinements. In such cases, AKT's recommendations are incorporated into the final work product. Through this unique aspect of its practice - reviewing the work of other consultants - AKT is capable of taking the often complex and arcane details of cost of service studies and recasting them into a format likely to be accepted by the Commission.

The underlying methodology used in cost allocation and cost of service studies has been an important part of many of AKT's successful filings before the Commission. Many of the certification filings that AKT has conducted for new and expanding utilities required the analysis, functionalization and classification of costs by customer class and categories of service. In summary, AKT has performed and successfully defended more cost of service/rate design work before the Alaska Commission than any other consulting firm.

PRESENTATION OF EXPERT TESTIMONY

AKT's staff has appeared before the RCA and other regulatory agencies as expert witnesses on a wide variety of rate and regulatory matters. Topics range from supporting revenue requirement studies (which includes all aspects of ratemaking theory) to providing testimony as to the appropriateness of using debt service coverage (DSC) as the basis for setting rates for municipally-owned utilities, or using operating ratio methods for solid waste utilities. AKT's senior consultants have provided testimony to the RCA and its predecessor agency, the APUC, on over 200 occasions.

In the context of providing expert testimony, it is generally the role of the consultant to work closely with the utility's attorney in developing cross-examination of other witnesses and to assist the attorney on the technical aspects in the legal briefs that are generally required. In this regard AKT has worked closely with most rate and regulatory attorneys in Alaska. AKT is well versed in utility law and Alaska precedent.

REGULATORY RESEARCH INTO PRACTICES IN ALASKA & IN OTHER JURISDICTIONS & PARTICIPATION IN RULEMAKING PROCEEDINGS

Regulatory research and thorough preparation are the cornerstones to the successful completion of complex proceedings before the Commission. Not only is local precedent important, but equally important are national and other state jurisdiction precedents. Utility regulation is dynamic and in a constant state of change. AKT prides itself in its ability to research issues thoroughly and to respond with utmost efficiency to this changing environment. Its professional staff is well schooled in the regulatory research that is necessary for expert testimony, final briefs and oral arguments.

As industries evolve, their corresponding regulatory oversight also changes. AKT has worked with numerous clients to develop appropriate strategies and to work through the complex ramifications of various proposals. In so doing, AKT has been a driving force in assuring that changes to regulations are well thought out and fair to the interests of different members of industry.

STRATEGIC PLANNING, INCLUDING ADVISING ON MERGERS, ACQUISITIONS, & PLANNED OPERATIONS

Planning for utility acquisitions can often be complex as there are certain "gray" areas that must be deciphered by a skilled technician. AKT is preeminent in Alaska in assisting utility companies in merger and acquisition activities, and their work has enabled their clients to prevail in many acquisition negotiations. AKT has participated in over 30 mergers and acquisitions for telecommunications, electric, solid waste, and water utilities. AKT assists in the determination of the proper recording of transactions, including acquisition adjustments that arise from the purchases, and testifies as to the appropriate ratemaking treatment before the Commission.

LOREN V. UHLENKOTT

Director of Utility Consulting, AKT LLP

Educational Background and Professional Certification

- Certified Public Accountant
- Bachelor of Arts Degree in Accounting from Western Washington University, Bellingham, Washington

Professional Affiliations

- American Institute of Certified Public Accountants
- Alaska Society of Certified Public Accountants

Professional History

- AKT LLP: Director of Utility Consulting, 2008 – present
- Honchen & Uhlenkott, Inc.: Principal, 1980 – 2007
- Ernst & Whinney (Now Ernst & Young): Supervisor, Public Utility Consulting, 1975 – 1980
- Georgia Pacific Corporation: Accountant, Cost Analyst, 1974 – 1975

Public Utility Consulting Experience

Mr. Uhlenkott was a founding shareholder of the public utility consulting firm of Honchen & Uhlenkott, Inc. (H&U) and has continuously been associated with this firm since its establishment in 1980. AKT LLP acquired the firm in January 2008. AKT and its predecessor, H&U, provide rate and regulatory services to all types of public utilities including electric, telecommunications, water and wastewater, natural gas and solid waste. These services include the development of revenue requirement studies, cost of service studies, rate design studies, and depreciation studies. AKT also provides financial and economic analyses for public utilities regarding financial feasibility, transfers of ownership, mergers and acquisitions, initial certification and regulatory investigations.

Mr. Uhlenkott has been a consultant in public utility rate and regulatory matters for the past 32 years. Prior to founding the firm of H&U, Mr. Uhlenkott was employed by the international accounting firm of Ernst & Whinney (now Ernst & Young) as a public utility consultant. He has provided prefiled expert testimony before the APUC and the RCA on over 110 occasions, and has testified live in many regulatory proceedings. Prior to his association with Ernst & Whinney, Mr. Uhlenkott was employed by an international producer of pulp and paper products where he designed and implemented new inventory control systems.

Mr. Uhlenkott has also developed accounting systems for emerging businesses, performed financial audits for a variety of corporations, analyzed acquisition proposals, and performed research on accounting and financial issues relating to antitrust lawsuits.

MICHELLE D. BARNETT

Utility Consulting Manager, AKT LLP

Educational Background

- Bachelor of Arts in Organizational Management from Alaska Pacific University, Anchorage Alaska
- Numerous training courses in governmental accounting, Excel, Access, rate case development and telephony.

Professional and Business History

- AKT LLP: Utility Consulting Manager, 2008 – present
- Honchen & Uhlenkott, Inc.: Associate, 2000 – 2007
- ACS Telecommunications: Regulatory Planner and Tariff Administrator, 1998 - 2000; Junior Accountant, Financial Management Systems and Revenue Accounting, 1995 – 1997
- Fortune Properties: Accounting Manager, 1994 – 1995
- Land Title Company of Alaska: Bookkeeper/Escrow Officer, 1993 – 1994
- Naknek Electric Association, Inc.: Interim General Manager, 1989 – 1990; Office Manager, 1983 – 1990

Public Utility Experience

Ms. Barnett's public utility experience totals twenty years, focusing primarily on accounting, regulatory matters and tariff administration. Her experience working with Honchen & Uhlenkott, Inc., which was acquired by AKT LLP in January 2008, includes analyzing financial information, developing spreadsheet models, preparation of revenue requirement, cost of service and rate design studies, and preparation of studies disaggregating Universal Service Funds. Her expertise includes rate development and design and tariff administration for clients.

Her work as a Regulatory Planner for ACS involved significant interaction with Regulatory Commission of Alaska Staff on tariff filings and customer complaint issues. Ms. Barnett was active in helping to develop advocacy positions for the company in adjudicatory and rulemaking proceedings. Ms. Barnett's duties in FMS and revenue accounting involved extensive analysis and reconciliation between the accounting systems of the telephone company and the municipality. She was responsible for developing monthly, high-level schedules and reports.

Ms. Barnett's eight-year employment at a rural Alaskan electric utility contributed to her extensive experience in utility accounting and operations. During her tenure at Naknek Electric Association, Inc., her responsibilities included all areas of utility accounting and financial analysis.

WILLIAM J. WILKS

Utility Consulting Manager, AKT LLP

Educational Background

- Bachelor of Business Administration, Majoring in Finance from The University of Texas at Austin
- Continuing education courses on telecommunication technologies, UNE cost proxy models (HAI and BCPM), Cost Separations and accounting and auditing.

Professional and Business History

- AKT LLP: 2008 – present
- Honchen & Uhlenkott, Inc.: Associate, 2005 – 2007
- Alaska Communications Systems: Manager of Economic Analysis, 1999 - 2005
- Anchorage Telephone Utility: Manager of Financial Planning and Product Costing, 1997 - 1999; Supervisor of Rates and Tariffs, 1991 - 1997; Senior Accountant, 1988 - 1991; Utility Budget/Financial Analyst 1986 - 1988

Public Utility Experience

Mr. Wilks has worked in Alaskan public utility rate and regulatory matters for the past twenty-two years. His experience working with Honchen & Uhlenkott, Inc., which was acquired by AKT LLP in January 2008, includes development of revenue requirement studies for Anchorage Water & Wastewater Utility, Alaska's largest water and wastewater utility. He has also prepared complex interconnection cost models that develop the rates competitive telecommunication carriers must pay to lease portions of an incumbent telecommunications carrier's network. In addition, Mr. Wilks provides regulatory consulting services on various items, including depreciation studies, cost of service studies and regulatory compliance filings.

His work at ACS as Manager of Economic Analysis also involved developing the revenue requirement and cost of service studies for each of the company's telecommunications operations located in Anchorage, Fairbanks and Juneau. As part of this project Mr. Wilks coordinated the cost study development and the rates produced from these studies with the company's legal and marketing departments. In addition, Mr. Wilks filed testimony with the RCA to support these cost studies.

His work as Supervisor of Rates and Tariffs for ATU involved determining the economic cost and viability of all new and existing regulated service offerings covered under the jurisdiction of both the RCA and the Federal Communications Commission. This experience included analyzing new telecommunications services and determining costs, calculating embedded costs of providing services such as unbundled loops, and troubleshooting various cost models. He has prepared cost allocation studies, and annual reports to the Commission.

Mr. Wilks has considerable expertise and experience in the area of product and service cost determination using both incremental and embedded cost methodologies for utility services. His cost of service studies using these cost methodologies have been reviewed and approved by the RCA substantially as filed. These cost studies continue to be the basis for how ACS determines the service contribution for each of the products and services it offers in what is one of the most competitive telecommunications markets in Alaska and the nation.

Mr. Wilks has also participated in numerous state and federal rulemaking dockets involving issues impacting the telecommunications industry. He has filed comments with both the state and federal regulatory agencies that have sought comment on regulatory policy and costing issues as well as reply to comments filed by other parties in these proceedings.

TRACY L. FERRELL

Utility Consultant, AKT LLP

Education and Background and Professional Certificates

University of Alaska Anchorage, Alaska Accounting Classes

Professional and Business History

- AKT LLP: Utility Consultant, 2008 – present
- Honchen & Uhlenkott, Inc.: Associate, 1999 – 2007
- Anchorage Refuse, Inc.: Director Regulatory Affairs, 1998-1999; Controller, 1995-1998; Accounting Manager, 1980-1995

Public Utility Experience

For the past twenty-eight years Ms. Ferrell has worked in the field of Alaskan public utility rate and regulatory matters. Her experience working with Honchen & Uhlenkott, Inc., which was acquired by AKT LLP in January 2008, includes the preparation of revenue requirement, cost of service and depreciation studies. She has also prepared COPA filings, annual reports, and applications for certificates.

Ms. Ferrell's duties as the Director of Regulatory Affairs for Anchorage Refuse included the research and preparation of disclosure documents for the sale of the company, rate design, research and analysis for revenue requirement studies, preparation of tariff revisions and annual report filings with the RCA. As the Controller of Anchorage Refuse, she was responsible for the financial accountability of all business operations, supervision of employees and litigation support for both regulatory and civil matters.

JENNIFER TURNER MEIWES

Utility Consultant, AKT LLP

Educational Background

- Bachelor of Business Administration in Economics, University of Alaska Anchorage

Professional and Business History

- AKT LLP: Utility Consultant, 2008 – present
- Honchen & Uhlenkott, Inc.: Associate, 2007
- Regulatory Commission of Alaska: Utility Tariff Analyst, 1997 – 2007
- Alaska Power Systems: Utility Management Administrator, 1995 – 1997
- Delta Western Fuels: Office Manager, 1995

Public Utility Experience

Ms. Meiwes' has twelve years experience working with regulated utilities. Prior to joining the firm in 2007, she was employed by the Regulatory Commission of Alaska as a tariff specialist where she reviewed tariff filings and rate development analyses for all types of regulated utilities. She acted as an advisor to the Commission concerning utility and regulation issues and provided procedural advice and information to the Commission, utilities, consultants and attorneys.

Ms. Meiwes' work for Alaska Power Systems involved tracking revenues, expenses and power generation statistics for eleven rural utility companies. She prepared power cost equalization reports, annual filings to the Commission and worked with utilities on collection issues, recordkeeping and compliance with regulatory requirements.

As office manager for Delta Western Fuels, Ms. Meiwes had the overall responsibility of administrative support staff. In addition, she was responsible for tracking fuel orders and delivery, billing, collection and advertising.