

AGENDA FOR SPRING 2016 CONFERENCE

March 6 thru March 10, 2016

AUGUSTA MARRIOTT AT THE CONVENTION CENTER
2 Tenth Street
Augusta, GA 30901

A special **THANK YOU** to all of our speakers and their companies supporting this conference.

Sunday PM, March 6, 2016 – CLOSED SESSION – Walsh Room	
7:00pm	FASB Task Force Meeting (Open to All State and Federal Regulatory Personnel)

Don't forget to pick up a speaker evaluation form. The speaker evaluation forms are required for our CPE sponsor/registry and it is important that everyone fill out the form throughout the conference. Thank you!

Monday AM, March 7, 2016 – OPEN SESSION – Lamar Ballroom	
7:00 a.m.	Late Registration/Continental Breakfast
8:00 a.m.	(1) Welcome and Introductory Remarks <i>Commissioner Lauren “Bubba” McDonald, Jr., Georgia Public Service Commission</i>
8:15 a.m.	(2) Financial Accounting Standards Board (FASB) Update <i>Nicholas T. Capiello III, CPA, Project Manager, FASB</i> OUR THANKS TO THE AMERICAN GAS ASSOCIATION FOR SPONSORING THE TRAVEL COSTS OF OUR FASB SPEAKER!
9:15 a.m.	(3) Cloud Computing, New Pension Rules, and Hot SEC Topics <i>Mark Fagan, CPA, Utilities Sector IFRS Leader, PwC</i>
10:30 a.m.	BREAK
10:45 a.m.	(4) Formula Rates <i>Richard Sedano, Principal and US Programs Director, RAP</i>
12:00 p.m.	Lunch / Return CPE forms

Monday PM, March 7, 2016 – OPEN SESSION – Lamar Ballroom	
1:30 p.m.	(5) Discussion on Test Years, Historical Versus Projected <i>Terri Carlock, Deputy Administrator of the Utilities Division, Idaho Public Utilities Commission</i>
2:30 p.m.	BREAK
2:45 p.m.	(6) Securitization: A Case Study in Ratepayer Benefits <i>Victor Prep & Bryon Watson, CFA, Energy & Resource Consulting Group, LLC</i>
3:45 p.m.	(7) Cyber Security <i>Shari Gribbin, Senior Manager, Deloitte & Touche, LLP, Sponsored by EEI</i>
5:00 p.m.	Break for evening / Return CPE Forms
6:00 p.m.	Edison Electric Institute Sponsored Reception Location: Lamar C Our thanks to EEI for its continued support.

TUESDAY AM, March 8, 2016 – OPEN SESSION - Lamar Ballroom	
7:00 a.m.	Continental Breakfast
8:00 a.m.	(8) RUS Update <i>Diana Alger, CPA, Chief, Technical Accounting & Auditing Staff, Rural Utilities Service, U.S. Department of Agriculture</i>
8:50 a.m.	(9) Utility M&A: A Case Study in the Sale of an Utility Service Area <i>Victor Prep & Bryon Watson, CFA, Energy & Resource Consulting Group, LLC</i>
10:00 a.m.	BREAK
10:15 a.m.	(10) Utility Accounting <i>Adam Nicholson, CPA, Audit Senior Manager, Deloitte & Touche, LLP</i>
11:00 a.m.	(11) Gas Pipeline Infrastructure Replacement <i>David Weaver, Vice President of Regulatory Affairs AGL Resources</i>
12:00 p.m.	Lunch / Return CPE forms

TUESDAY PM, March 8, 2016 – OPEN SESSION - Lamar Ballroom	
1:30 p.m.	(12) Circular Economy <i>Robert Wilson, CPA, Partner, WeiserMazars LLP</i>
3:00 p.m.	BREAK
3:25 p.m.	(13) Clean Air Act Sponsored by EEI <i>Gabriel Tabak, Associate at Van Ness Feldman LLP</i>
4:15 p.m.	(14) Revenue Recognition <i>Jerome Devillers, CPA, Partner, WeiserMazars LLP</i> Or What's it Worth to You?: Valuation of Water Systems <i>Anthony Festa, Senior Director, Alvarez & Marsal Valuation Services</i>
5:05 p.m.	Break for evening / Return CPE Forms

WEDNESDAY AM, March 9, 2016 – OPEN SESSION – Lamar Ballroom	
7:00 a.m.	Continental Breakfast
8:00 a.m.	(15) Telecom <i>Jeff Dupree, Vice President and General Counsel, NECA</i>
8:50 a.m.	(16) Tree Trimming and FERC Update <i>Steve Hunt, CPA, Deputy Chief Accountant, FERC</i>
9:50 a.m.	BREAK
10:05 a.m.	(17) Cost of Capital <i>Paul Schulz, Utility Rate Analyst, Montana Consumer Counsel</i>
11:00 a.m.	(18) First Net, First Serve <i>Kim Farington, CPA, Chief Financial Officer, FirstNet</i>
12:00 p.m.	Lunch / Return CPE forms

Wednesday PM, March 9, 2016 – CLOSED SESSION – Lamar Ballroom REGULATORY AND CONSUMER ADVOCATE OFFICE REPRESENTATIVES ONLY	
1:30 p.m.	(19) Water Uniform System of Accounts Discussion <i>Dolores Midkiff-Powell, CPA, Manager, Act 304 Reconciliation Section, MI PSC</i> <i>Open discussion about our joint project with the NARUC Water Committee</i> <i>How can you help us with this project?</i>
3:00 p.m.	BREAK
3:15 p.m.	(20) Introduction of Attendees
3:30 p.m.	(21) Approval of Minutes <i>Dolores Midkiff-Powell, CPA, Manager, Act 304 Reconciliation Section, MI PSC</i> (22) Locations for Site Selection Spring 2017 – Southwest U.S. <i>Dolores Midkiff-Powell, CPA, Manager, Act 304 Reconciliations Section, MI PSC</i> (23) Agenda Topic Suggestions for Fall 2016 Conference <i>Dolores Midkiff-Powell, CPA, Manager, Act 304 Reconciliations Section, MI PSC</i>
5:00 p.m.	Break for evening / Return CPE Forms
6:00 p.m.	Wednesday Night Dinner (tickets required)

Thursday AM, March 10, 2016 – CLOSED SESSION – Lamar A REGULATORY AND CONSUMER ADVOCATE OFFICE REPRESENTATIVES ONLY	
7:00 a.m.	Continental Breakfast
8:00 a.m.	(24) Washington Legislative Update <i>Chris Mele, Legislative Director, Energy, NARUC</i>
8:50 a.m.	(25) Question and Answer Section <i>This is an opportunity to ask questions of your fellow state and federal regulators. Please bring with you any items that you wish to ask or items that might be of special interest to the group.</i>
9:40 a.m.	BREAK
9:50 a.m.	(26) Hot Issues Before the Georgia Commission <i>Bill Edge, Public Information Officer/Legislative Liaison</i>
10:50 a.m.	(27) Question and Answer Section (Continued) <i>This is an opportunity to ask questions of your fellow state and federal regulators. Please bring with you any items that you wish to ask or items that might be of special interest to the group.</i>
12:00 p.m.	ADJOURN / Return CPE forms and Speaker Evaluation Forms

UPCOMING CONFERENCE:

Fall 2016 –

Omni Severin Hotel, Indianapolis

September 18-22, 2016

LEARNING OBJECTIVES:

After completion of this conference you will be able to:

- Identify the current accounting initiatives, standards and projects at FASB relevant to utilities.
- Identify advantages and disadvantages to cloud computing.
- Recognize the new pension rules for regulatory companies.
- Identify revenue, lease standards and current regulatory accounting issues.
- List topics that are prevailing at the SEC.
- Identify the advantages to formula rates in regulatory rates.
- Recognize accounting issues related to audit data analytics and risk based metrics.
- Identify the characteristics of programs funded by the Rural Utilities Service.
- Recognize the dynamics of current issues related to natural gas.
- Identify cost related to cyber security that is necessary for the utilities to have.
- Identify ratepayer's benefits from a case study.
- List issues related to risk and opportunity for regulated utilities.
- List issues related to cost of capital for regulated utilities.
- Identify the issues related to a sale of a utility service area.
- Identify the current accounting issues at FERC.
- Identify current water industry statistics and outlook.
- Recognize the issues of the Clean Power Plan stay issued by the U.S. Supreme Court.
- List current regulatory issues in water regulation.
- List current telecommunications issues for rural carriers.
- Identify U.S. legislative issues relevant to utilities and regulators.
- Identify a circular economy.
- Recognize issues with the utility accounting.
- Identify broadband issues with the telecommunication companies.
- List current regulatory issues before the Georgia Commission.

CPE CREDITS

AICPA/NASBA guidelines for CPE credits are based on a 50-minute credit hour in qualifying NASBA CPE subject areas; one credit equals 50 minutes. All breaks and lunches are omitted from the total CPE minutes. Historically, participants that attend all sessions of the program earn an average of 5 CPE hours in the accounting field of study and 18 CPE hours in the specialized knowledge field of study. Based on previous experience, 19 to 21 hours of CPE credits will be available to participants attending the open sessions, with an additional 2 to 3 hours available in the closed sessions. Final CPE earned will be determined based on the length of participation in the program as evidenced through completed attendance forms for each session attended.



This conference provides a general review of new accounting pronouncements and issues that affect regulated utilities. The conference presentation method is group-live and the course level is intermediate. Prerequisite: Background in Accounting and Regulatory Issues. There is no advance preparation needed for this conference. The National Association of Regulatory Utility Commissioners (NARUC) is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE Credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Certificate of Continuing Regulatory Education Credits

For public and nonprofit sector employees, full attendance at the program will earn 20 credits toward a Certificate of Continuing Regulatory Education (CCRE) sponsored by the Institute of Public Utilities at Michigan State University and endorsed by the National Association of Regulatory Utility Commissioners. Credits may be earned for up to two programs hosted by the same professional organization and past attendance may be eligible. For program details, please visit ipu.msu.edu/CCRE or contact ipu@msu.edu.

Speaker Biographies

NARUC Staff Subcommittee on Accounting & Finance

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Diana Alger, CPA, Chief, Technical Accounting & Auditing Staff, Rural Utilities Service, U.S., Department of Agriculture

Diana has been Chief of the Technical Accounting and Auditing Staff of the Rural Utilities Service since March 2002. She previously served as a Systems Accountant on that staff beginning in 1994. Diana offers technical accounting and auditing advice and direction to Rural Utilities Service borrowers, CPAs and Rural Utilities Service personnel. Prior to coming to the Rural Utilities Service, Diana spent 7 years with the Department of the Navy as a Staff Accountant concentrating on budget and performance evaluation. She also worked for 5 years in private industry at the Corporate Controller level.

Diana has a Bachelor of Science degree in accounting and is a Certified Public Accountant licensed to practice in the state of Maryland. She is a member of the National Society of Accountants for Cooperatives.

Nicholas T. Cappiello III, CPA, Project Manager, FASB

Nick is Supervising Project Manager on the FASB project on Disclosure Framework. Nick has also been project manager on FASB/IASB joint projects on Financial Statement Presentation and Leases. Nick has worked on issues related to revenue recognition and insurance contracts and was an XBRL team project manager.

Prior to his role as at the FASB, Nick was a Director of Reporting at USI Holdings Corp. and Controller at Independence Holding Company. Before that, Nick was a Business Assurance Senior at PwC.

Nick earned both a BBA and MBA from Pace University and he is a Certified Public Accountant.

Terri Carlock, Deputy Administrator of the Utilities Division, Idaho Public Utilities Commission

Terri Carlock is the Deputy Administrator of the Utilities Division at the Idaho Public Utilities Commission. She supervises the accountants/auditors and is jointly responsible for coordinating policy positions. Terri chaired the National Association of Regulatory Utility Commissioners (NARUC) Staff Subcommittee on Accounting and Finance from July, 2009 through July, 2012. She co-chairs the Task Force on International Financial Reporting Standards. She previously chaired the NARUC Staff Subcommittee on Economics and Finance for more than 3 years.

Terri graduated from Boise State University in 1980, with B.B.A. Degrees in Accounting and Finance. She has been with the Idaho Commission since 1980. She has attended and presented at various regulatory, accounting, rate of return, economics, finance, and ratings programs.

Jerome Devillers, CPA, MBA, Director, WeiserMazars, LLP

Jerome has been a partner with Mazars for 7 years and is currently a Director at WeiserMazars LLP based out of the firm's New York office. He leads the firm's Water Initiative and is the founder and leader of the Infrastructure and Project Finance Group.

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He has over 15 years of experience with Mazars. He started in the Capital Markets Group in the Paris office where he worked for two years before transferring to New York. During his tenure in the U.S. he was exposed to a variety of services across sectors, including a number of challenging financial services engagements. He has also supervised SEC engagements, as well as the audit of large multinational groups in the U.S. He has participated in numerous cross-border acquisitions and advisory engagements, including business valuations, and consulting engagements, including process improvements and strategic assessments. Jerome has been the engagement lead on all project finance-related assignments for the last two years, primarily providing comfort letters to lenders in connection to financial models, transaction/operational financial model build services to infrastructure investors and developers (transportation, social, energy), valuation, and accounting and tax advisory services. Jerome's current and past clients include financial institutions, i funds, construction companies, service companies and regulated utilities. He is currently in charge of the firm's relationship with a major water utility and a water investment fund. He also works with clients involved in Energy Savings Performance Contracts.

Jerome obtained a MBA in Finance from the Wharton Business School at the University of Pennsylvania. He also graduated in civil engineering from Ecole Supérieure des Travaux Publics (Paris, France). He is a member of the French-American Chamber of Commerce. Jerome recently published a second outlook of the U.S. water industry based on the result of a nationwide survey – the WeiserMazars 2014 U.S. Water Industry Outlook. He recently published an infrastructure finance alert on WIFIA, "An Encouraging Federal Legislation for the Water Industry". Jerome.Devillers@WeiserMazars.com.

Jeff Dupree, Vice President and General Counsel, NECA

Jeff leads the association's efforts on telecommunications-related issues with the FCC, other federal and state governmental agencies, and the various ILEC telecom associations. Prior to assuming his current position in 2011, Jeff was Director-Access Tariffs & Costs with responsibilities for NECA's interstate access tariff, development of revenue requirements for NECA's access tariff filings, and federal high cost support programs. During his 30-year tenure at NECA, Jeff held a variety of other positions within the organization, including responsibilities for cost data forecasting and analysis, chairing NECA's Cost Issues Task Group, and preparing numerous FCC filings as a member of the Federal Regulatory group. Jeff holds a B.A. in Economics from Bates College.

Bill Edge, Officer/Legislative Liaison, George Public Service Commission

Mark Fagan, CPA, Utilities Sector IFRS Leader, PwC

Mark Fagan is an assurance partner in Pricewaterhouse Coopers LLP serving power and utility companies. He has worked with public and private regulated and unregulated water, telecommunications, gas and electric companies in the United States, South America and Europe. In addition to providing audit and attest services, he has assisted clients with rate proceedings, acquisitions and divestitures, and contract negotiations on various commercial and economic issues.

Anthony Festa, Senior Director, Alvarez & Marsal Valuation Services

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Kim Farington, CPA, Chief Financial Officer, FirstNet

Kim is a Certified Public Accountant, with over 25 years of government service. Her extensive government career includes positions at US Department of Agriculture, the US Office of Personnel Management, the White House Office of Management and Budget, and the Office of the Secretary of Defense. Kim joined FirstNet in May 2015 from the US Office of Personnel Management (OPM), where she was Associate CFO for Financial Services. In this capacity, she managed the financial, accounting, and reporting operations for all OPM programs. She also managed the development and implementation of OPM's Activity Based Cost Accounting system for management of OPM's operations. She holds an Associate's degree from Indiana University and a Bachelor's degree in Accounting from Excelsior College. Kim is also an Advisory Board member for the Excelsior College National Cybersecurity Institute.

Shari Gribbin, Senior Manager, Deloitte & Touche, LLP, Sponsored by EEI

Shari is a Senior Manager in the Regulatory & Compliance Group based in Washington, D.C. Shari has more than 16 years of experience as both an enterprise level business manager and lawyer in the power & utility sector. She specializes in compliance, governance and oversight, regulatory analysis and operational risk; cyber security regulatory analysis, and program development; compliance audit and investigation with a specialty in FERC, NERC and CIP, as well as state regulatory compliance and enforcement.

Prior to joining Deloitte she worked at Exelon Corporation and held a dual role as the enterprise-wide FERC Compliance Manager and lead FERC/NERC Enforcement counsel working across generation, transmission and distribution, as well as the wholesale power marketing and retail energy divisions. She was responsible for the development and implementation of the FERC corporate governance and compliance framework and several corporate and business unit level compliance programs. She has more than ten years of experience working across all FERC regulatory areas, including NERC and CIP both in the voluntary/mandatory pre-ERO constructs through the implementation of the formal regulatory structure.

While with Exelon, she served as lead counsel on more than 45 FERC, NERC and state level enforcement actions and audits, hundreds of internal investigations, self-assessments and audits, supporting from initiation through close of mitigation and follow up effectiveness reviews.

Shari is also a co-founder and former chair for the National Energy Compliance Forum, an industry-wide collaborative for energy industry professionals focused on regulatory, enforcement and best-practices in energy compliance.

Steve Hunt, CPA, Deputy Chief Accountant, FERC

Steve has fourteen years of experience at the Federal Energy Regulatory Commission. He served for three years as the manager of the Regulatory Accounting Branch in the Office of Enforcement's Division of Audits and Accounting. He now serves as the Deputy Chief Accountant for the

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Commission. Throughout Steve's career at FERC, he has managed numerous accounting and rate filings before the Commission and provided accounting support to ongoing audits. He has also led and assisted in the development of many accounting guidance letters/orders and key Commission policy statements and rulemakings. Steve is a licensed Certified Public Accountant in Washington, DC. He also holds a Bachelor's degree in Accounting and a Master's degree in Accounting and Information Systems from Virginia Tech.

Lauren "Bubba" McDonald, Jr., Commissioner, Georgia Public Service Commission

Bubba, who served 20 years as a state Representative, was appointed to the PSC by Governor Zell Miller to fill a vacated post and then re-elected in a special mid-term election in 1998. He held the seat until 2002. On December 2, 2008, Georgians elected Bubba to serve on the PSC again.

Bubba has a deep knowledge of the energy industry. During his previous terms, he served on the Committee on Electricity of the National Association of Regulatory Utility Commissioners, chairing that body's subcommittee on Nuclear Issues and Waste Disposal in 2001 and 2002. Today he is a member of NARUC's Electric Committee and Nuclear Subcommittee.

Bubba has spent decades serving the residents of Georgia. As a state Representative, he chaired the Industry Committee for five years and the Appropriations Committee for eight years. He also served as a Commissioner in Jackson County, served on the Board of Managers of the Association of County Commissioners of Georgia, and volunteered as a Firefighter for the city of Commerce for 35 years.

A native of Commerce who now resides in Clarkesville, Bubba is a graduate of the University of Georgia with a BBA in Business. He has long been a supporter of higher education, serving on the Board of Governors of Mercer Medical College and the Board of the Advanced Technology Center at the Georgia Institute of Technology. He was also a director of the Small Business Development Center at the University of Georgia.

Bubba has lived his entire life within District Four of the PSC. Currently, he is a partner in L.W. McDonald & Son Funeral Home in Cumming with his son, Lauren III. He was married to his late wife, Sunny Nivens McDonald, for 45 years. He is an elder in the Presbyterian Church, a private pilot, and an avid golfer.

Christopher Mele, Legislative Director, National Association of Regulatory Utility Commissioners

Chris has been a government affairs professional for over 25 years. He began his career with United States Senator Arlen Specter. After five years with the Senator, Chris left the U.S. Senate for a position with the successful 1988 Presidential Campaign of then Vice President George H. W. Bush. After the Presidential campaign, Chris worked for the Majority Leader of the Pennsylvania State Senate.

Chris left the Pennsylvania Senate in 1989 to take a position with the rural electric cooperatives where he spent 10 years as the Manager, Government Affairs for the Pennsylvania Rural Electric Association (PREA) and Allegheny Electric Cooperative Inc. (AEC). In this capacity, he was responsible for both the Association's and Corporation's legislative, regulatory, and governmental affairs activities. During his tenure at PREA, he directed PREA's and AEC's legislative activities as Pennsylvania enacted retail electric restructuring legislation.

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Following his employment with the PREA he was Special Assistant for Energy Issues for the Majority Leader of the Pennsylvania House of Representatives. In 1998 Chris joined the National Association of Regulatory Utility Commissioners (NARUC) and is now Legislative Director - Energy at NARUC where he is responsible for NARUC's legislative advocacy regarding energy issues in Washington D.C. Chris resides with his wife and son in North Bethesda, Maryland.

Adam Nicholson, CPA, Audit Senior Manager, Deloitte & Touche, LLP

Victor Prep, P.E., Executive Consultant, Energy and Resource Consulting Group, LLC

Victor is an Executive Consultant with Energy and Resource Consulting Group, LLC ("ERG") since 2008, providing economic, financial, regulatory and engineering consulting services. His experience includes revenue requirement analysis and accounting, strategic planning, economic analysis, evaluation of capital expansion programs and project financing, cost of service and rate design, and evaluation of energy efficiency/demand-side management programs. Previously, he was Manager of Cost Analysis in the Management Consulting Division of Gilbert Commonwealth for eleven years. In that capacity, he conducted and presented extensive studies in regulatory issues including cost and revenue requirement analyses, rate design, load management and forecasting, and participating in utility rate cases including sponsorship of expert testimony. He was a Principal Consultant with Management Applications Consulting providing management information services in the engineering, load management, and operations areas primarily for the utility/energy industry. He was also an independent consultant and entrepreneur who initiated and successfully ran several businesses. As an independent consultant, he supervised commercial/industrial projects related to co-generation, wind energy and other industrial projects. As a Plant Startup Engineer with United Engineers and Constructors, he worked on site at various utility power plant sites testing and starting new systems. His previous presentations include "Reverse Morris Trust – a review of the failed ITC-Entergy transaction" and "Storm Costs and Securitization: The Ratepayer Experience".

Paul Schulz, Analyst, Montana Consumer Counsel

Paul is the Utility Rate Analyst for the Montana Consumer Counsel providing research and analytical support for the Consumer Counsel and retained outside expert witnesses as well as personally testifying as an expert witness primarily on revenue requirements in water utility rate proceedings before the Montana Public Service Commission. Paul is a CPA, an Observer member of the NARUC Staff Subcommittee on Accounting and Finance, and a member of the American Institute of Certified Public Accountants. He graduated magna cum laude with a B.A. degree in economics from Colorado State University and holds a M.S. degree in accounting from the University of Virginia.

Richard Sedano, Principal and US Programs Director, RAP

Gabriel Tabak, Associate at Van Ness Feldman LLP

Gabe is an associate at Van Ness Feldman LLP, a law firm dedicated to energy, environmental, and natural resources law. He provides counsel to a range of public- and private-sector clients on regulatory, litigation, and transactional issues, including electricity markets, transmission rates, renewable energy

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development, and compliance with EPA rules. He is a graduate of the University of Michigan Law School and has a bachelor's degree from Wesleyan University.

Bryon Watson, Senior Consultant, Energy & Resource Consulting Group, LLP

Bryon is a Senior Consultant of Energy & Resource Consulting Group, LLC (ERG) with fifteen years experience in financial analysis, regulated utility docket appearances, and the development of and defense of complex econometric and financial models.

With ERG, Bryon develops and defends regulatory policy and related complex financial models. He presents and defends testimony in ratemaking proceedings. He provides general consulting services related to the finances of utilities and provides analysis and consulting services regarding strategic decisions such as M&A activities and major investments. Additionally, Bryon consults utility regulators in the issuance and servicing of bonds and other capitalization matters.

As a regulatory witness in the telecommunications industry, Bryon developed financial and econometric models to establish the value of additions to or separation from (i.e. economic damages) ongoing economic structures. The models identified forward-looking economic value and the effect on present value from changes to the status quo. Bryon also developed models and advocacy related to competitive forces in wireline and cellular networks. Bryon acted as a subject matter expert in the areas of long run incremental costs (i.e. forward looking costs), high cost universal service fund design, and the unbundled cost to provide network elements to wholesale customers.

As an analyst for the aerospace and defense industry, Bryon provided analysis and consultation related to various mergers and acquisitions, capital refinancing, product pricing, and transfer pricing projects. He developed equity placement financial documents for prospective investors and developed programs with commercial banks and the Export-Import Bank of the United States to facilitate the export of dual-use aerospace products.

Bryon managed the financial justification for various capital projects and supervised their finances to assure owner value. He developed compliance documents for various bank notes and leases, including forward-looking projections of earnings and cash flows. Bryon also implemented certain key financial control systems, including a time and attendance system for a 1,200 person union shop that interfaced with backend legacy mainframe systems.

During his education as an electrical engineer, he worked as an engineering co-op student, alternating work and study semesters. While working, he developed advanced microprocessor controlled fire and security systems.

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David Weaver, Vice President of Regulatory Affairs AGL Resources

David was named Vice President, Regulatory Affairs for AGL Resources (NYSE: GAS) in September 2012. He is responsible for the company's activities before the Federal Energy Regulatory Commission and state public service commissions across the company's seven regulated gas utilities: Atlanta Gas Light, Nicor Gas, Virginia Natural Gas, Elizabethtown Gas, Florida City Gas, Chattanooga Gas, Elkton Gas, and Florida City Gas.

David joined AGL Resources in 2008 as Director, Regulatory Affairs for Georgia and Florida. Prior to his current role, he was elected Vice President, Regulatory and Government Affairs in November 2011 and previously served as Managing Director, Regulatory Affairs, Marketer Services and Planning. In his regulatory affairs role, David authored several successful regulatory programs including the Georgia SEED tariff, the Georgia STRIDE infrastructure enhancement and economic development program, and Atlanta Gas Light's Compressed Natural Gas Fueling Station program. In 2010, he led the successful prosecution of Atlanta Gas Light's Customer First rate case that resulted in a \$26.7 million increase in the utility's annual revenues that supported expanded customer service programs and the creation of additional employment in the company's call center and field operations in Georgia.

Prior to joining AGL Resources, David directed government affairs and political services for two Fortune 500 companies. He served as Vice President of Public and Government Affairs for Regions Financial Corporation, leading the company's federal and state government affairs operations throughout its 17-state geographic footprint and before Congress. He also served as senior counsel and Director of State Government Affairs for El Paso Corporation and SONAT for 13 years, and was involved in the pipeline's support for the Georgia Natural Gas Deregulation Act in 1997. David began his career as a staff attorney at the Federal Energy Regulatory Commission as part of the Electric Rates Advisory Staff, where he also interned while attending law school in the Natural Gas Production Act (NGPA) section.

David attended the University of Alabama and the Cumberland School of Law, Samford University where he earned a juris doctorate degree.

Active in his community, David enjoys coaching youth baseball.

David is married to Connie, his wife of 30 years, and together they have one son, Christopher.

Robert K. Wilson, CPA, MBA, CGMA, Partner, WeiserMazars, LLP

Robert has over 30 years experience providing senior leadership, financial reporting and organizational transformation as both an industry insider and consultant to the water and utilities, real estate, finance, manufacturing and information technology sectors. He has significant expertise in audit, governance risk and compliance services including Sarbanes-Oxley compliance, vendor risk management, enterprise risk management, internal audit and internal control design and implementation. Prior to joining WeiserMazars, Robert was a Partner with Grant Thornton, where he led the advisory services practices in New York and Boston. In addition, Robert was Chief Financial Officer for a national water/wastewater management company with 1,800 employees and operations throughout the United States, as well as for two large telecommunications organizations with operations throughout the United States, Europe, Central Asia and Russia. He has also consulted with municipalities to evaluate their current

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water/wastewater operations and administration environment. Robert has extensive experience in all aspects of leading projects to evaluate and identify potential areas for improvement within the finance, customer services, distribution, human resources and information technologies functions of an organization. These transformational engagements have resulted in significant cost reductions, increased service levels and enhanced operational performance. Robert has led projects in strategic planning, operational improvement and risk management. He works closely with organizations to develop a comprehensive implementation roadmap and timeline that includes extensive planning and project management to facilitate the cultural change required to ensure they achieve their strategic objectives.

Robert holds a Bachelor of Science Degree in Accounting from Lebanon Valley College and a Master of Business Administration from Monmouth University. He is a Certified Public Accountant in Pennsylvania, a Chartered Global Management Accountant, a Member of the American Institute of Certified Public Accountants and the Institute of Internal Auditors and is a Six Sigma Green Belt. Robert K. Wilson, Partner, WeiserMazars LLP, 399 Thornall Street, Edison, NJ 08837, (P) 732.205.2016, Robert.Wilson@WeiserMazars.com

NARUC Staff Subcommittee on Accounting and Finance

2016 Spring Conference in Augusta, Georgia, Attendee List

Attendee Name	Company Name	Email	Work Phone
Alger, Diana	Rural Utilities Service	diana.alger@wdc.usda.gov	(202) 720-1905
Bahr, Brian	OPUC	Brian.bahr@state.or.us	(503) 378-6436
Baldry, William	Kansas Corporation Commission	b.baldry@kcc.ks.gov	(785) 271-3220
Ballentine, Lynn	Public Service Comm. of SC	lynn.ballentine@psc.sc.gov	(803) 896-5162
Bishara, George	Rural Utilities Service	george.bishara@wdc.usda.gov	(202) 692-0120
Burger, Lori	PA Public Utility Commission	lburger@pa.gov	(717) 425-7847
Cagle, James	SUEZ	Jim.Cagle@suez-na.com	(201) 750-5761
Cappiello, III, Nicholas	FASB	ntcappiello@fasb.org	(203) 847-0700
Carlock, Terri	Idaho Public Utilities Comm	Terri.Carlock@puc.idaho.gov	(208) 334-0356
Ciganek, John	PA Public Utility Commission	jciganek@pa.gov	(412) 423-9302
Clevinger, Michael	Black Hills Corporation	michael.clevinger@blackhillscorp.com	(605) 721-4218
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